
NEWELL NORMAND**SHERIFF****HARVEY, LOUISIANA**

**JEFFERSON PARISH SHERIFF'S OFFICE****COMPREHENSIVE ANNUAL
FINANCIAL REPORT****For the Fiscal Year Ended June 30, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

1/12/11

NEWELL NORMAND SHERIFF

HARVEY, LOUISIANA



JEFFERSON PARISH SHERIFF'S OFFICE

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2010

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**JEFFERSON PARISH SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2010**

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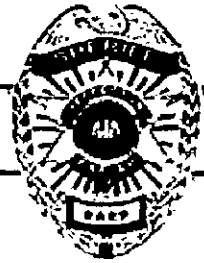
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INTRODUCTORY SECTION



NEWELL NORMAND SHERIFF



December 21, 2010

Honorable Newell Normand
Jefferson Parish Sheriff
Harvey, Louisiana

Dear Sheriff Normand:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Sheriff's Office (the "Sheriff") for the year ended June 30, 2010 is hereby submitted.

State statutes (LRS 24:513) require that the Sheriff publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these statutes, we hereby issue the comprehensive annual financial report (CAFR) of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2010.

This report consists of management's representations concerning the finances of the Sheriff. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Sheriff has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Sheriff's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Sheriff's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Sheriff's financial statements have been audited by Rebowe & Company, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Sheriff for the fiscal year ended June 30, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an "unqualified" (or "clean") opinion that the Sheriff's financial statements for the fiscal year ended June 30, 2010, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Sheriff was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Sheriff's MD&A can be found immediately following the report of the independent auditors in the Financial Section of this report.

PROFILE OF THE GOVERNMENT

As discussed in the notes to the financial statements, as the local governing authority, the Jefferson Parish Council (the "Parish") is considered to be the primary government of the Parish. However, for a number of reasons, the Sheriff is not considered to be a component unit of the Parish and, therefore, issues a "stand-alone" report.

Some of the reasons for not including the Sheriff as part of the Parish reporting entity include: 1) the Sheriff is legally separate from the Parish, 2) the Sheriff is a separately elected official elected by the citizenry in a general popular election, 3) the Parish can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish, and 4) the Sheriff is not fiscally dependent on the Parish.

The financial reporting entity of the Sheriff includes all of the funds and account groups, as well as component units, for which he is financially accountable. As such, the operations of the Law Enforcement District (LED) of Jefferson Parish, although a legally separate entity, is, in substance, part of the Sheriff and is included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish are reported within the Sheriff's financial statements as an Agency fund.

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Sheriff operates.

Local Economic Condition and Outlook

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which includes Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including the neighboring Parishes of Orleans, Plaquemines, and St. Bernard.

On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and rescue services in the affected areas.

On August 29, 2008, **Hurricane Gustav** struck just west of the New Orleans Metropolitan area. Due to the severity of the storm, the entire area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of Jefferson Parish. On September 11, 2008, just as residents were returning, **Hurricane Ike** passed just south of the Louisiana coast and struck the State of Texas. Although the area was spared a direct hit, the southern parts of the Parish, including the coastal communities of Grand Isle, Lafitte, Barataria, and Crown Point, suffered significant damage from storm and tidal surges.

Despite the devastation caused by these hurricanes, the local economy appears to have only suffered slightly. Sales taxes and gaming commissions dropped in the immediate aftermath of Hurricane Katrina, but rebounded quickly and have remained strong. We are just now seeing a slowdown in the collection of sales taxes. The end of the post Katrina boom has been compounded by the onset of the national recession. By year-end, sales taxes were just above where they were in the year prior to Katrina (in 2005).

Just when we thought we were in the clear from these disasters, on April 20, 2010, the **BP Deepwater Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for the next three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff has billed BP approximately \$2.4 million to cover labor and equipment costs incurred during this response.

The federal response to this disaster also included provisions for citizens, businesses, and government agencies to recoup “economic losses” resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

Property taxes, which are a major source of revenue to the Sheriff, increased from \$25,053 to \$26,588 or 6.1 percent from last year. This increase was caused by an increase in the overall assessed values (calculated by the Tax Assessor) and because there were two tax sales for delinquent taxes held in 2010. The total assessed value of property in the parish increased from \$3,970,541 to \$4,014,691 or 1.1 percent.

Jefferson Parish is located in the southeastern part of Louisiana and is adjacent to the City of New Orleans. With a population of nearly 439,000 (458,000 pre-Hurricane Katrina), the Parish has historically played a major role in the New Orleans metropolitan economy. Tourism, gaming, construction, transportation, chemicals, shipbuilding, and health-care make up a large part of the Parish's economy. Diversification has protected the local economy from the boom-to-bust swings seen in the 1980's in the oil industry. The oil and related service industry does still play a large part in the area's economy, particularly on the Westbank of the Parish where the Harvey Canal industrial area is located. When gas prices were soaring to new heights, the oil field industries in the area were very busy as the push to work the oil fields of the Gulf increased.

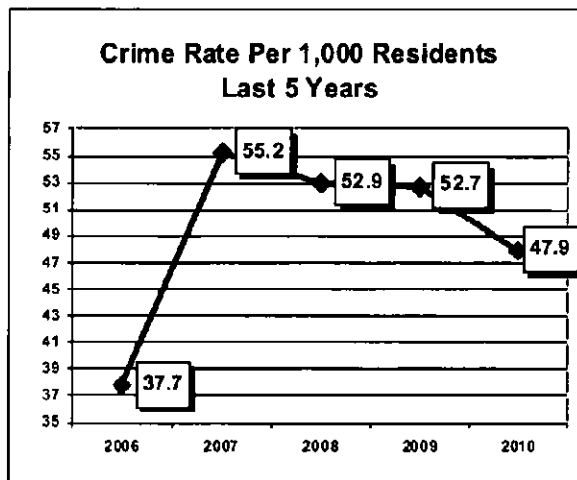
The results of this diversification can be seen in the economic statistics. Per capita income is still one of the highest in the State; however, we did see it decrease slightly to \$41,088 as of year end. As noted above, the assessed property values rose from \$3.971 billion to \$4.015 billion. With the recovery in full swing and the increasing demand for housing, the assessed values on the 2009 roll are 25.1 percent higher than the 2004 pre-Katrina tax roll. The Parish leadership is very optimistic about the future. We have a new Parish President who is very business oriented, the State's film-making initiatives are now paying off as more and more movies are filmed in the area, and most importantly, the BP oil spill was capped. The Jefferson Parish Economic Development Corporation (JEDCO) is reporting over 3,000 new businesses have opened in Jefferson since the hurricanes in 2005.

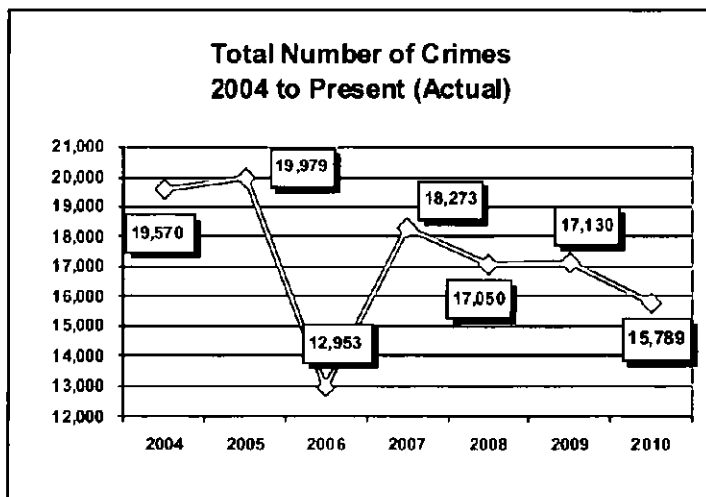
Overview of Crime Statistics

As you are well aware, the results of our efforts can be tracked in many ways. Some of the best indicators of the success of the office are the standard crime statistics published in the FBI Uniform Crime Report (UCR). In Jefferson Parish, crime has been held in check for most of the past few years. The most telling proof of this is seen in the crime rate per 1,000 residents. As can be seen in the graph, the rate has been decreasing each year since the high seen in 2006, the year after Hurricane Katrina. **In fact, the current year per-capita rate of 47.9 is one of the lowest in decades.**

It should be noted that the low number in 2006 is nothing more than a function of the population being displaced in the aftermath of Hurricane Katrina. For the two months immediately following Katrina, crime stats were not even being kept as the focus of this office was in rescue and recovery and not necessarily law-enforcement.

The total number of crimes in Jefferson Parish has also decreased over the last few years (see graph below). For 2010, the number dropped 7.8 percent alone. It is hard to put a finger on the cause of the increases seen before the storm; however, the sluggishness of the local economy before the hurricane was certainly one of the biggest factors. Since then, between the economy doing better and some of the new crime task forces that were put in place after the storms in 2005, the number of crimes has steadily decreased.





The calls for service (CFS) normally follow the same track - going from 365,815 last year down to 346,582 in 2010.

Despite these decreases, there is still the perception that crime is worsening in the Parish. Perhaps this perception is being driven by the types of crimes being seen today compared to what our then “suburban” parish was used to seeing. These “urban” types of crimes are a bit new to Jefferson; however, we have deployed several tactics to combat this trend.

The most visible one has to do with **increasing code enforcement on blighted**

areas. This project is a joint-venture between the Sheriff’s Office, the Parish, and the Courts. We are just now seeing the positive effects of the increased enforcement. For example, just prior to year end, two dilapidated hotels on the Airline Highway corridor were seized and are set to be demolished. Another major project has to do with the installment of **neighborhood crime cameras** and **license plate recognition cameras** in various hot-spots throughout the Parish. These cameras have provided an invaluable resource in tracking down stolen vehicles or chasing down suspects.

Two additional projects are in the works – **Shot-spotter** and **COPLink**. Shot-spotter is a software system that is designed to immediately locate the location of gunshots in troubled neighborhoods via GPS positioning. This allows our officers’ response to be quicker and more effective. The Shot-spotter software was funded by a \$250,000 grant from the Parish. COPLink is a computerized analytical tool that will allow the entire four parish region to search their crime databases with much more effectiveness. This \$2.0 million project is being funded with local funds from Orleans Police Department and the Sheriff.

The Sheriff also participates in various joint projects with the State to promote safe driving - **Safe and Sober Campaign, Strap-In Campaign**, etc. These grants provide reimbursements for overtime worked in traffic enforcement.

Another popular performance measure for law enforcement agencies is **response time**. The average response time for emergency calls received by the Sheriff’s Office has historically been held to approximately 5 minutes. Despite all that this department has faced after Katrina, the rate only increased slightly to 5.58 minutes. For 2010, the response time dropped down to 3.80, as some of the staffing shortages in patrol were addressed. By most law enforcement standards, this continues to be an excellent mark.

All of these variables must be taken into account in the staffing and financial planning of the Sheriff’s Office.

Long-term Financial Planning

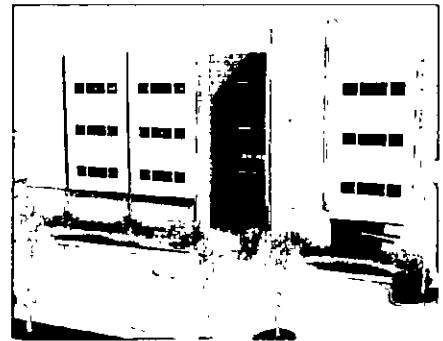
As the effects of the national recession began to be felt locally, it was imperative that the Sheriff’s Office look at its finances on a long-term basis, rather than annually. We typically project our operating budgets out for a period of three (3) years to give management an idea of what revenues are expected to do and how this may affect the daily operations of the office (now and in the future).

As part of this review, it was noted that the post-Katrina sales tax boom has been waning over the past year or so. While this gradual drop in sales taxes was expected as the recovery period comes to an end, it was compounded this year by the troubles seen in the national economy, especially as it relates to auto dealerships (Jefferson Parish has several major car dealerships located within our boundaries). The problems in the national housing markets also began to creep into the area, thus, property tax assessments are not expected to increase at the rates that have been seen over the past few years.

Taking all of this into account, the Sheriff decided to finance the projects outlined in our capital campaign with bond money (i.e., long-term debt) instead of operating or current funds. The bonds were issued in 2008 and were secured by the ad valorem taxes collected by the Office. This was the first time since 1990 that the Sheriff's Office has issued long-term debt. The decision to do so was not an easy decision, however, it was ultimately decided that this would be the best way to ensure the long-term financial stability of the office.

During the year a number of projects were initiated and/or completed by the Sheriff's Office.

- As noted above, the Sheriff's Office is in the middle of a **major capital campaign**. In August 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in Limited Tax Revenue Bonds to help fund several projects. As sales tax collections from the hurricanes continued to wane, it was imperative that we freed up working capital to address increasing operating costs while also providing funds to finance these projects to completion. This bond issue allowed us to address both needs.
 - The largest project under the bond issue is the **construction of new Forensic Crime Lab building** (see picture), with an estimated cost of nearly \$20.5 million. This project began in April 2009 and reached substantial completion in September 2010. We have spent \$18.3 million to date on this project.
 - \$3.2 million is also set aside for the **construction and relocation of the 2nd District Station**. A land developer in Harvey donated the land for the project just off of Manhattan Boulevard. The project began in December 2009 and is expected to be completed in February 2011. Cost to date totals \$1.0 million.
 - We also set aside \$3.4 million for the **construction and relocation of the 3rd District Station**. The Parish of Jefferson has provided some land to us off of the Leo Kerner Highway in South Marrero at no cost. This project is in the final stages of design and development and went out to bid in October 2010. \$0.4 million has been spent on clearing and filling the site. Construction should begin shortly.
 - An additional \$3.2 million for the **construction and relocation of the 4th District Station**. We currently rent space in a local shopping mall. We obtained the land via a long-term lease with the State of Louisiana near the Zephyr Stadium complex in Metairie. The project started in May 2010 and is expected to be completed in April 2011. Cost to date totals \$0.4 million.
 - Our storage facility on Lake Pontchartrain was destroyed by Hurricane Katrina. The bond issue is providing \$1.0 million for replacing the **Bonnabel Boat Launch storage building**. This project was awarded in late October 2009 and is scheduled to be completed in January 2011. Cost to date totals \$0.4 million.
- Several other capital projects were funded with money set aside from the increased sales tax collections seen after the storms.
 - The new **LASER (Emergency Response) facility** was completed early this year and several liens and outstanding items were resolved. \$0.3 million was spent during the current year on completing this.
 - The **Uniform Shop** was renovated to provide a new entrance and more storage space. This project wrapped up in May 2010 at a cost of \$0.3 million.
 - The **Ducote Building** (old car dealership) is being renovated to provide additional office space to our Judicial Sales and Seizures Division. \$0.1 million was spent this year, bringing the project total to \$0.4 million. This project reached substantial completion in October 2010.
- Another extremely important capital project has to do with the **upgrading of our radio communications system to make interoperability between Parishes possible**. Jefferson Parish has been teamed with the City of New Orleans, St. Bernard Parish and Plaquemines Parish (known as the "Region 1 Communications Network") on this project. Homeland Security provided most of the funding for this upgrade. Each agency also put up some local funds. The total cost of this project to date is \$37.4 million (made up of \$30.5 million in federal funds and \$5.2 million in local funds). Most of the radios, towers, and communication lines are now in place; however, we are still working on the "microwave links" in St. Bernard needed to backup the system and a **new radio tower in New Orleans East**. The microwave links are under



construction and \$253,000 was spent during the year. The New Orleans East tower project is also underway (reaching substantial completion in November 2010). \$1.3 million was spent during the year on this project. This fund is also where we are paying for the COPLink software program discussed previously. During the year, \$590,000 was spent on this. Finally, we purchased \$1.6 million in Motorola mobile radios within this fund for various agencies in Region 1.

- There also a number of task forces and other initiatives that the Sheriff's Office is involved in on a daily basis.
 - We continue to administer a local hub of the State's **AFIS (Automatic Fingerprinting and Identification System)** program. The goal of this project is to electronically capture the fingerprint at the moment of arrest, to identify the arrested individual, check for any outstanding warrants or attachments throughout the state, and to update the criminal history record, all within five minutes. The Sheriff's Office is one of five fully functional remote sites and, as such, we have fingerprint technicians on hand to handle quality control and make positive identifications for the Southeast Region of the State. During 09/10, the Sheriff spent \$511,000 on this project, with the State reimbursing the Sheriff's Office approximately \$384,000.
 - Continuation and expansion of the **"High Intensity Drug Trafficking Area" (HIDTA)** cooperative agreement with the Office of National Drug Control Policy. "HIDTAs" are regions identified as having the most critical drug trafficking problems in the U.S. This agreement is designed to promote more effective coordination of drug control efforts along the Gulf Coast areas of Louisiana, Mississippi, and Alabama, and now Arkansas. While we are designated as the lead agency in the program, it is truly a joint effort of several law enforcement agencies. During the year, approximately \$3,597,000 was spent on the HIDTA programs.
- As noted previously, in August and September 2008, the area was struck by **Hurricanes Gustav and Ike**, causing an evacuation of the Parish, as well as moderate damage in parts of the Parish. In addition, we are still closing out projects related to Hurricanes Katrina and Rita from 2005. The Sheriff filed claims with FEMA totaling \$6,808,000 during 2010, with \$621,000 being covered by the Sheriff as a local match. Most of these claims covered labor and equipment usage during the storms, rental of equipment, and feeding costs for employees.
- The Sheriff has also been helping in the response to the **BP Deepwater Horizon oil spill**, which occurred in April 2010 and was finally capped in July 2010. For three months, oil spilled into the Gulf of Mexico. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff is billing BP to cover labor and equipment costs incurred during this response. As of June 30, 2010, the Sheriff has billed BP \$2.5 million for costs associated with this response.

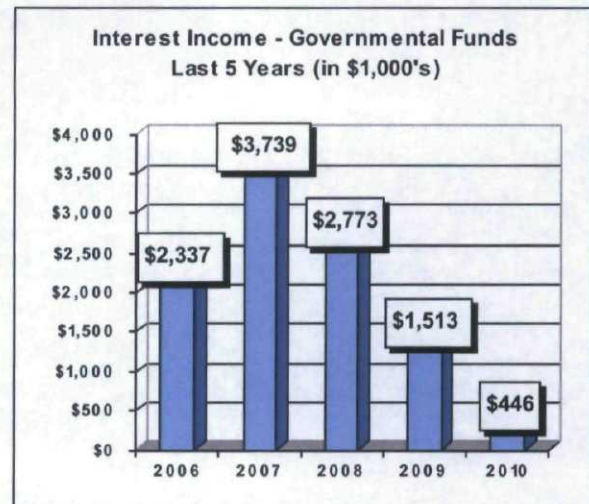
Cash Management Policies and Practices

The Sheriff has two options concerning idle cash: 1) invest it in statutorily allowed securities or 2) allow it to stay in NOW accounts. On July 1, 2004, a new fiscal agent contract went into effect. Under the contracts, the Sheriff's operating accounts will earn 15 basis points over the 91 day Treasury Bill rate and the Tax Collector accounts will earn 50 basis points over the 91 day Treasury Bill rate. This last rate was adjusted to prime minus 15 basis points effective July 1, 2009 due to declining interest rates. The Sheriff also continues "pooling" the cash from all of its funds (except Tax Collector, which maintains its own pool) in order to maximize its earning potential. Thus, the Sheriff earns interest on 100 percent of its daily pooled cash balances.

The Sheriff invests its idle funds in the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool, commercial paper, or in U.S. Government Securities during the year. At June 30, 2010, the investment portfolio was \$64,287,000 (\$21,854,000 in discount notes (34.0%), \$2,727,000 (4.2%) in commercial paper and \$39,706,000 (61.8%) in LAMP).

The securities are held in a joint account by a third party and are in the Sheriff's Office's name, thus they are in the lowest risk category as defined by government accounting standards. Because of the continuing low rates, interest income earned by the Governmental Funds totaled only \$446,000, which is a decrease of \$1,067,000 or 70.5%. Rates at year end were less than 0.25 percent. This has been and continues to be a significant loss of what used to be a reliable revenue stream.

State statutes require the Sheriff to have his deposits insured or collateralized at a rate of 100 percent at all times. During 09/10, this requirement was complied with throughout the year. At June 30, 2010, the Sheriff had deposit balances of \$105,431,000, all of which are in the lowest credit risk category defined by the Governmental Accounting Standards Board (GASB).



Risk Management

The Sheriff maintains four internal service funds to account for its risk management activities. The first major fund is the Auto Loss and General Liability fund. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim, with an aggregate stop-loss of \$500,000 for each loss year (\$750,000 for the FY 99 loss year). The aggregate stop-loss coverage was only \$300,000 for 96/97 and prior years. Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general/professional liability cases.

For auto loss claims, the Sheriff is now self-insured on the first \$1,750,000 per accident. Excess liability coverage is provided for claims between \$1,750,000 and \$4,000,000. These amounts were increased in 2005 in an effort to lower the excess liability premiums. At June 30, 2010, claims and judgments payable totaled \$6,598,000, which was a decrease of \$1,786,000 or 21.3 percent from the prior year. The fund had assets of \$9,159,000 available to pay these claims. During 2010, this fund had a positive change in net assets of \$1,436,000, as premiums charged to the General Fund were increased by \$500,000.

The second major fund is the Group Health and Life Insurance fund. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person per loss year. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. Contributions into this fund are made by participating employees and are matched by the Sheriff based on the employee's classification. At June 30, 2010, a liability of \$653,000 has been accrued, which represents the amount of claims reported to the service agent but not yet paid. The fund had assets of \$2,653,000 at June 30, 2010 available to pay these claims. During 2010, this fund's net assets increased \$1,675,000. We increased the employer share of the premium by \$25 per month in February 2010, as well as increasing the employee's deductible from \$250 to \$500. These moves to stabilize this fund appear to have worked.

Additional information on the Sheriff's risk management activity can be found in Note E.1 in the notes to the financial statements.

Pension and Other Post-employment Benefits

Pension. The Sheriff provides pension benefits for all of its full-time employees through the Sheriff's Pension & Relief Fund, a statewide plan managed by a board of trustees. The Sheriff has no obligation in connection with the employee benefits offered through the plan beyond its employer contribution rate that is set by the board. At June 30, 2010, the employee's contribution rate was 10.00 percent and the employer's was 11.0 percent. Employer contributions during the year totaled \$7,154,000, which is \$188,000 or 2.6 percent lower than the prior year. The decrease was caused by the slight decrease in staff seen during the year, as well as hurricane-related overtime not recurring this year.

Other Post-employment Benefits. The Sheriff also provides postretirement health and life benefits for certain retirees and their dependents. For 2009, the Sheriff implemented Governmental Accounting Standards Board (GASB) Statement No. 45 which governs how Other Post-employment Benefits (OPEB) are calculated, accrued, and reported on. As of June 30, 2010, the Sheriff's Net OPEB liability was \$3,116,000 for medical insurance benefits and \$1,121,000 for life insurance benefits. The Sheriff has chosen not to fund these liabilities at this time, thus the entire liability is carried on the books at year end as a noncurrent liability.

Additional information on the Sheriff's pension arrangements and postemployment benefits can be found in Notes F.1, F.2 and F.3 in the notes to the financial statements.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jefferson Parish Sheriff for its June 30, 2009 Comprehensive Annual Financial Report (CAFR). This was the twelfth consecutive year that the Sheriff has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Accounting, Payroll, Tax and Administrative departments. We would like to express our appreciation to all members of the departments who assisted and contributed to this year's audit. Finally, credit should be given to you, Sheriff Normand, for your continued support in planning and conducting the financial operations of the Sheriff's Office in a dedicated and responsible manner.

Respectfully submitted,



Paul C. Rivera, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to
Jefferson Parish Sheriff's Office
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA**

**SELECTED OFFICIALS OF THE SHERIFF'S OFFICE
June 30, 2010**

**Newell Normand
SHERIFF**

**Paul C. Rivera, CPA
CHIEF FINANCIAL OFFICER**

**John Thevenot
CHIEF DEPUTY/SPECIAL OPERATIONS/
SPECIAL INVESTIGATIONS//NARCOTICS COMMANDER**

**Craig Taffaro
CHIEF DEPUTY/OPERATIONS COMMANDER**

**William "Tom" Gorman
CHIEF DEPUTY/CRIMINAL INVESTIGATIONS COMMANDER**

**Danny Russo
CIVIL AND SUPPORT SERVICES COMMANDER**

**James Miller
INTERNAL MANAGEMENT COMMANDER**

**Knot Farrington
FLEET MANAGEMENT COMMANDER**

**Sue Ellen Monfra
CORRECTIONS COMMANDER**

**Greg Ruppert
TAX BUREAU COMMANDER**

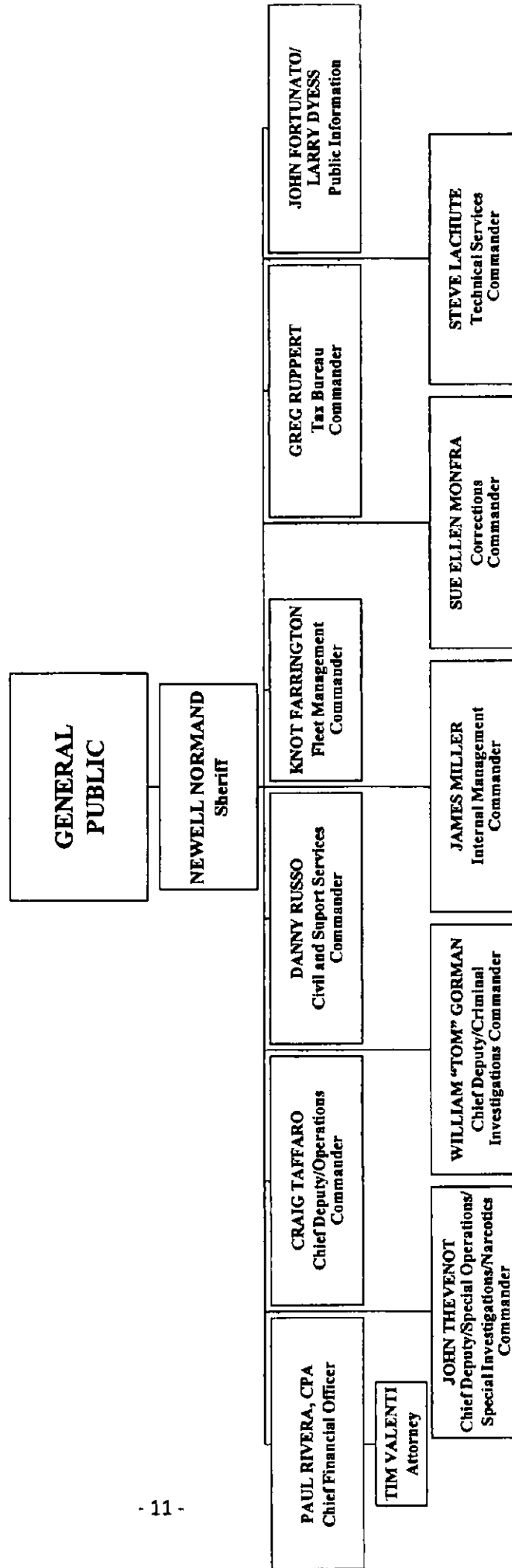
**Steve LaChute
TECHNICAL SERVICES COMMANDER**

**John Fortunato/Larry Dyess
PUBLIC INFORMATION OFFICERS**

**Tim Valenti
ATTORNEY**

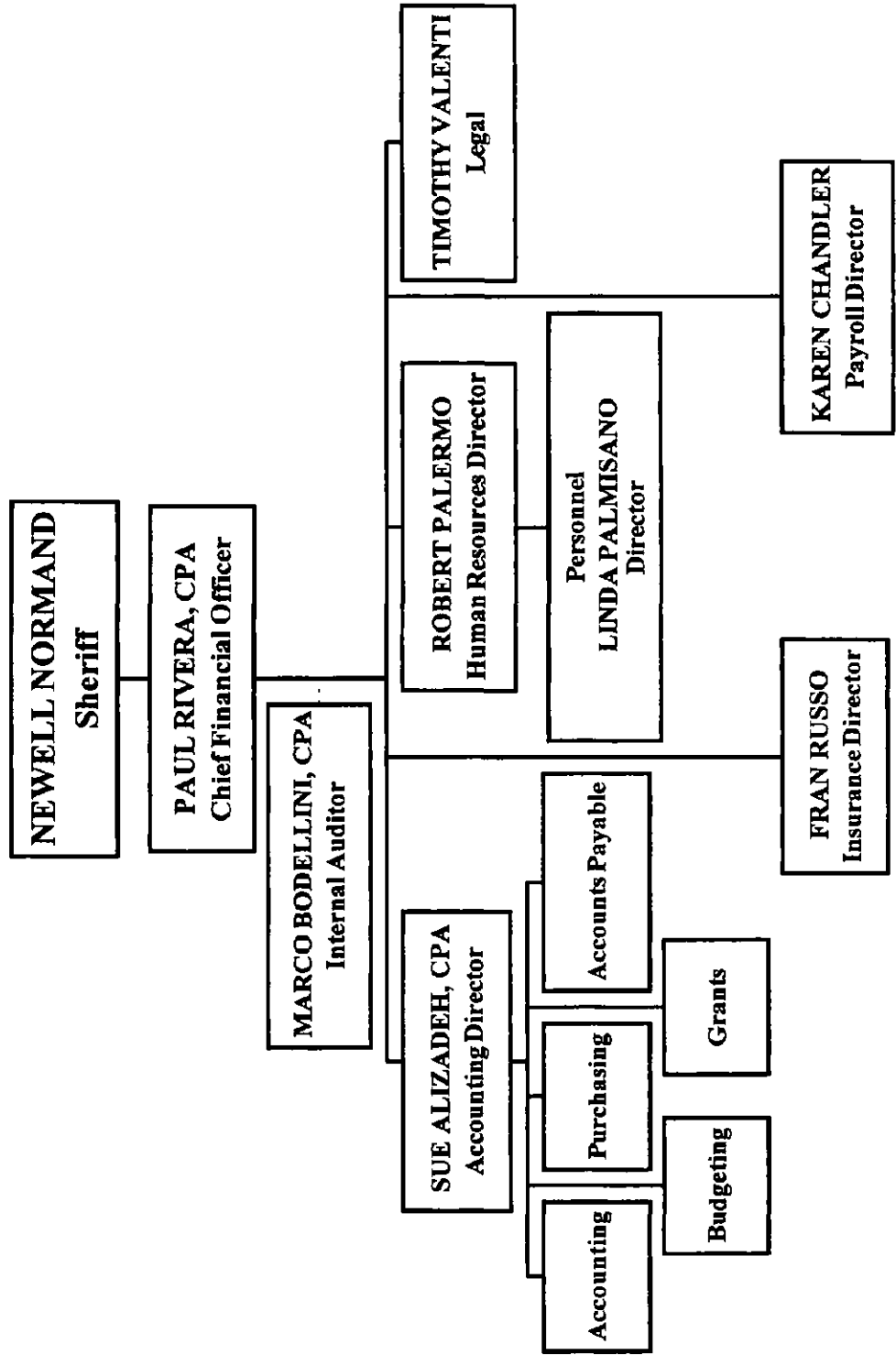
JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART

Sheriff's Staff and Bureau Chiefs



JEFFERSON PARISH SHERIFF ORGANIZATIONAL CHART

Chief Financial Officer and Staff



FINANCIAL SECTION



REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009
Phone (504) 837-9116 • Fax (504) 837-0123 • www.rebowe.com

INDEPENDENT AUDITOR'S REPORT

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
1233 Westbank Expressway
Gretna, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2010, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing,

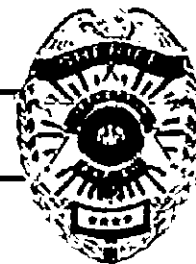
and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 15 through 34 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal, State and Local Awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Sheriff. The combining and individual nonmajor fund financial statements and schedules and the Schedule of Expenditures of Federal, State and Local Awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Rebowe & Company

December 21, 2010



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson Parish Sheriff's Office (the "Sheriff's Office"), we offer readers of the Sheriff's Office's financial statements this narrative overview and analysis of the financial activities of the Jefferson Parish Sheriff's Office for the fiscal year ended June 30, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 to 8 of this report, as well as the financial statements, which begin on page 36. All amounts, unless otherwise noted, are expressed in thousands (\$1,000's) of dollars.

FINANCIAL HIGHLIGHTS

- The assets of the Sheriff's Office exceeded its liabilities at the close of the most recent fiscal year by \$114,380 (*net assets*). Of this amount, \$47,461 or 41.5 percent is invested in capital assets, such as building, vehicles and equipment, net of accumulated depreciation and related debt. An additional \$4,557 or 4.0 percent is restricted for claims and judgments relating to the Sheriff's self-insurance programs and debt service payments. The remaining balance of \$62,362 (*unrestricted net assets*) or 54.5 percent may be used to meet the government's ongoing obligations to citizens and creditors.
- The Sheriff's Office's total net assets decreased by \$(6,444) or (5.3) percent during the current year because total expenses of \$138,024 exceeded total revenues of \$131,580 by that amount. During 2010, charges for services totaled \$18,634, operating grants totaled \$12,806, capital grants totaled \$5,792, property taxes totaled \$26,588, sales taxes totaled \$18,964, intergovernmental totaled \$3,106, commissions totaled \$40,979, interest totaled \$472, and miscellaneous revenues were \$3,993. In total, revenues increased \$1,336 or 1.0 percent. There were various increases and decreases in the revenue categories this year. The most significant changes were: 1) charges for services increased \$2,138 or 12.9 percent, 2) operating and capital grants decreased \$(1,155) or 5.8 percent, 3) property taxes increased \$1,535 or 6.1 percent, 4) sales taxes dropped \$(1,537) or (7.4) percent, 5) commissions dropped \$(970) or (2.3) percent, 6) interest dropped \$(1,237) or 72.4 percent, and 7) miscellaneous income was up \$2,749 or \$220.9 percent. In total, expenditures decreased \$(8,150) or (5.6) percent. Explanations of these changes are included in the narrative of this analysis.
- As of the close of the current fiscal year, the Sheriff's Office's governmental funds reported combined ending fund balances of \$86,140, a decrease of \$(15,177) or (15.0) percent in comparison with the prior year. Approximately \$49,681 or 69.3 percent of this total amount is available for spending at the government's discretion (*unreserved fund balance*). There are, however, some designations that limit the spending of some of these balances (see Note D.9).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$35,375 or 31.2 percent of total general fund expenditures. This is slightly higher than last year's percentage of 24.9 percent and is greater than our target of 20.0 percent.

- In the wake of Hurricane Katrina, the Sheriff qualified for a Community Disaster Loan in an amount not to exceed \$22,602. The Sheriff borrowed \$6,000 against this loan in the first few months after the storm. To date, accrued interest has accumulated to \$713. The principal and interest on this loan is payable no later than December 19, 2010, however, the federal government is now offering full or partial forgiveness of the loan depending on certain financial calculations. The Sheriff has applied for forgiveness, but no determination has yet been made. Absent any forgiveness, the Sheriff has also applied for a 5 year extension on the loan.
- In August 2008, the Law Enforcement District of Jefferson Parish (i.e., the Sheriff) issued Limited Tax Revenue Bonds in the amount of \$30,000 to finance the construction of various facilities, including the new Crime Lab, three new district stations, and the Bonabel Boat Launch and Storage building. The bonds bore a rating of “AAA” from Standard and Poor’s when issued. During 2010, the Sheriff made a debt service payment on these bonds consisting of \$930 in principal and \$1,257 in interest. In addition, construction in progress increased \$16,162 as construction on these projects began.
- The Sheriff has implemented GASB 45 Other Post-Employment Benefits in 2009, to account for the current costs of providing certain benefits to its retirees. An actuarial evaluation of the benefits disclosed an Unfunded OPEB Liability of \$4,237 at year end. This amount is included in long-term debt.
- Hurricanes Katrina and Rita hit the New Orleans Metropolitan area, including the area serviced by the Sheriff in August and September 2005. In August and September 2008, Hurricanes Gustav and Ike also caused damages in the area. See discussion in section titled “Other Potentially Significant Matters” for a discussion of continuing effects from the storms.
- In April 2010, the BP Deepwater Horizon oil rig exploded and sank off the southeastern coast of Louisiana, spewing oil into the Gulf of Mexico for weeks. The Parish’s southernmost communities of Grand Isle and Lafitte were negatively affected by the oil spill, the ensuing closure of fishing waters, and the federal moratorium on offshore oil drilling. See the discussion in Note F.4 for further discussion).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Sheriff’s Office’s basic financial statements. The Sheriff’s Office’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The “government-wide financial statements” are designed to provide readers with a broad overview of the Sheriff’s Office’s finances, in a manner similar to a private-sector business.

The “Statement of Net Assets” presents information on all of the Sheriff’s Office’s assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff’s Office is improving or deteriorating.

The “Statement of Activities” presents information showing how the government’s net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements are designed to distinguish functions of the Sheriff's Office that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Sheriff's Office only has governmental activities in the public safety function. This function includes all of the operating bureaus of the Sheriff's Office: executive, finance and administrative, fleet, revenue & taxation, operations, technical services, internal management, criminal investigations, special investigations, and corrections.

The government-wide financial statements include only the financial activities of the Jefferson Parish Sheriff's Office, which is a "stand-alone" governmental unit. The government-wide financial statements can be found on pages 36 and 37 of this report.

Fund financial statements. A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff's Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Sheriff's Office's funds are classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. "Governmental funds" are used to account for essentially the same functions reported as "governmental activities" in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for "governmental funds" with similar information presented for "governmental activities" in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between "governmental fund" and "governmental activities."

The Sheriff's Office maintains various funds that are grouped for management purposes into various fund types. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, the Salary Stabilization Special Revenue Fund, the Federal Grants Special Revenue Fund, the Communications Reserve Capital Project Fund, and the Buildings and Improvements Capital Project Fund, all of which are considered to be "major" funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of "combining statements" elsewhere in this report.

The Sheriff's Office adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 38-43 of this report.

Proprietary funds. The Sheriff maintains one type of proprietary fund – *Internal Service*. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the Sheriff's various functions. The Sheriff uses internal service funds primarily to capture and allocate costs of providing insurance coverage, including health and life, auto and professional liability, and equipment usage. Because the services provided by these funds benefit the governmental –type functions of the Sheriff's Office, they are included within *governmental activities* in the government-wide statements.

The four internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of “combining statements” elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 44-46 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The Sheriff maintains several agency funds in his capacity as the ex-officio tax collector of the Parish of Jefferson. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Sheriff’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for each of the internal service funds is provided in the form of “combining statements” elsewhere in the report.

The basic fiduciary fund financial statements can be found on page 47 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-90 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, the internal service funds, and the agency funds are presented immediately following the notes to the financial statements. Combining statements for nonmajor governmental funds, internal service funds, and agency funds can be found on pages 91-126 of this report. Individual fund statements and schedules, which show additional detailed financial information of some of the Sheriff’s Major Funds, are found on pages 127-134. Other information, which includes a Schedule of Expenditures of Federal Award, is included on pages 135-143.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of the Sheriff’s Office, assets exceeded liabilities by \$114,380 at June 30, 2010.

A large portion of the Sheriff’s Office’s net assets (41.5 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Sheriff’s Office used these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Sheriff’s Office’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

JEFFERSON PARISH SHERIFF'S OFFICE NET ASSETS

	Governmental Activities 2010		Governmental Activities 2009	
Current and other assets	\$ 106,025		\$ 118,465	
Capital assets	65,380		57,605	
Total assets	<u>171,405</u>		<u>176,070</u>	
Long-term liabilities outstanding	41,696		39,544	
Other liabilities	15,329		15,702	
Total liabilities	<u>57,025</u>		<u>55,246</u>	
Net assets:				
Invested in capital assets, net of related debt	47,461	41.5%	53,529	44.3%
Restricted	4,557	4.0%	1,492	1.2%
Unrestricted	62,362	54.5%	65,803	54.5%
Total net assets	<u>\$ 114,380</u>		<u>\$ 120,824</u>	

Current and other assets are made up of cash, cash equivalents, investments, receivables and other short term assets. The balance at year end was \$106,025, which is significantly lower than last year. This decrease is mostly due to the expenditure of a portion of the \$30,000 in bonds issued in 2008 to finance various capital projects, as well as the collection of receivables from FEMA related to Hurricanes Gustav and Ike.

Restricted net assets totaled \$4,557 (or 4.0 percent of total net assets). This amount represents monies held aside to pay outstanding claims and judgments of the Sheriff's self-insurance programs (\$4,556) and principal and interest on long-term debt (\$1).

The balance of *unrestricted net assets* was \$62,362 (or 54.5 percent of total net assets). These funds may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2010, the Sheriff's Office is able to report positive fund balances in all three categories of net assets.

The Sheriff's Office's net assets decreased by \$(6,444) or (5.3) percent, during the current fiscal year.

Governmental Activities. Governmental activities decreased the Sheriff's Office's net assets by \$(6,444). Key elements of this increase are as follows:

JEFFERSON PARISH SHERIFF'S OFFICE CHANGES IN NET ASSETS

	Governmental Activities <u>2010</u>			Governmental Activities <u>2009</u>		
Revenues:						
Program revenues:						
Charges for services	\$	18,634	14.2%	\$	16,496	12.7%
Operating grants and contributions		12,806	9.7%		17,006	13.1%
Capital grants and contributions		5,792	4.4%		2,747	2.1%
General revenues:						
Property taxes		26,588	20.2%		25,053	19.2%
Sales taxes		18,964	14.4%		20,501	15.7%
Intergovernmental		3,106	2.4%		3,308	2.5%
Commissions		40,979	31.1%		41,949	32.2%
Unrestricted charges for services		246	0.2%		231	0.2%
Unrestricted interest		472	0.4%		1,709	1.3%
Miscellaneous		3,993	3.0%		1,244	1.0%
Total revenues		<u>131,580</u>	<u>100.0%</u>		<u>130,244</u>	<u>100.0%</u>
Expenses:						
Public safety						
Executive		1,005	0.7%		1,154	0.8%
Civil and Support Services		14,720	10.7%		11,178	7.6%
Finance and Administrative		18,394	13.3%		21,454	14.7%
Fleet		11,737	8.5%		15,707	10.7%
Revenue & Taxation		3,337	2.4%		3,761	2.6%
Operations		20,879	15.1%		24,415	16.7%
Special Operations		7,856	5.7%		7,788	5.3%
Technical Services		12,541	9.1%		12,537	8.6%
Internal Management		2,627	1.9%		3,132	2.1%
Criminal Investigations		10,626	7.7%		10,962	7.5%
Special Investigations		9,224	6.7%		9,086	6.2%
Narcotics		3,324	2.4%		3,444	2.4%
Corrections		20,335	14.8%		20,622	14.1%
Non-departmental		-	0.0%		30	-0.1%
Interest on LT Debt		1,419	1.0%		905	0.6%
Total expenses		<u>138,024</u>	<u>100.0%</u>		<u>146,175</u>	<u>100.0%</u>
Increase (Decrease) in Net Assets		(6,444)			(15,931)	
Extraordinary items:						
Insurance Proceeds (net)		-			-	
Increase (Decrease) After Extraordinary Items		(6,444)			(15,931)	
Net assets - Beginning of year		<u>120,824</u>			<u>136,755</u>	
Net assets - End of year	\$	<u>114,380</u>		\$	<u>120,824</u>	

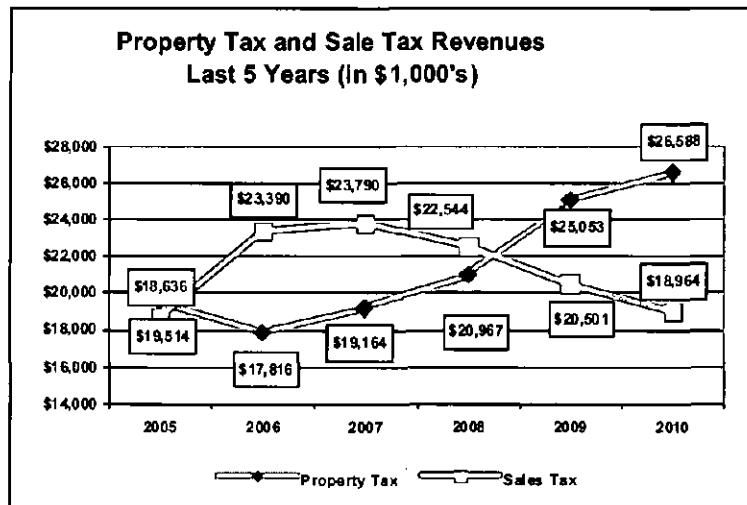
A discussion of the changes in revenue items follows:

- The program revenue **Charges for Services** represents money received from the public, JPSO employees and other agencies for detail fees, civil and criminal fees, equipment usage fees, feeding and keeping of prisoners, and reimbursed salaries. The total amount received during 2010 was \$18,634, which is \$2,138 more than the prior year. The largest increases are seen in the Civil and Support Bureau (up \$890), Finance and Administrative Bureau (up \$406), Fleet (up \$349), Technical Services Bureau (up \$650), Criminal Investigations Bureau (down \$71), and the Corrections Bureau (down \$98). Civil and Support is up due to 1) a \$441 increase in the details reimbursed to the Sheriff by the New Orleans Airport and the Parish hospitals and 2) an increase of \$423 in civil and criminal fees related to serving civil process papers and subpoenas (this increase is a sign of the troubled economy). The Finance Bureau's increase was primarily caused by closing two small internal service funds in the prior year and recognizing the employee insurance premiums within the General Fund in the current year for radios, laptops, and weapons. This resulted in employee insurance premiums increasing \$397. The Fleet Bureau saw an increase due to a change in the take-home car fee. An increase of \$349 was put in place to help cover the rising costs of gasoline. The Technical Services Bureau is up \$650 due to a renegotiation of the amount

the Sheriff is reimbursed for 911 dispatchers from the Parish's Emergency Communications District. This was the first full year of the new fees. Criminal Investigations is down due to a \$(75) decrease in the amount reimbursed by Juvenile Court for security officers and in the amount reimbursed by the School System for Police on Campus (relates to an after school program). Finally, Corrections was down up primarily because of a \$(79) decrease in housing state prisoner reimbursements and a \$(23) decrease in feeding and keeping reimbursements from the Parish. The feeding figure was down due to the Parish of Plaquemines relocating their prisoners to their own jail (which was closed by Hurricane Katrina).

- **Operating grants** for governmental activities totaled \$12,807 for 2010, a decrease of \$(4,200). **Capital grants** totaled \$5,792, an increase of \$3,045. These grants are made up of federal, state and local/parish and state grants received for various positions and projects, state-mandated reimbursements from the Parish for operating expenses, federal asset forfeitures, and state supplemental pay. Federal and state grants totaled \$11,706, which is \$(2,542) less than last year. This net decrease is primarily due to the following: 1) an increase of \$2,597 in capital grants in the Finance Bureau due to federal and state grants related to a hazard mitigation grant for generators at our new district stations (up \$185), COPS Tech grants providing new computers (up \$258), JAG and JAG ARAA Recovery Grants (up \$516), and grants from homeland security (UASI grants) for our communications network and the building of a new tower in NO East (up \$2,168), 2) a drop of \$(5,598) in operating grants in the Operations Bureau, primarily due to the FEMA claims filed on Hurricanes Gustav and Ike not recurring, 3) an increase of \$377 in Technical Service Bureau capital grants, mostly related to the DNA laboratory grants, 4) an increase of \$238 in Internal Management operating grants due to new Law Enforcement Terrorist Protection grants, and 5) a decrease of \$(381) in Narcotics Bureau operating grants due to a decrease in funding for the High Intensity Drug Trafficking Area (HIDTA) program and other narcotics related grants.

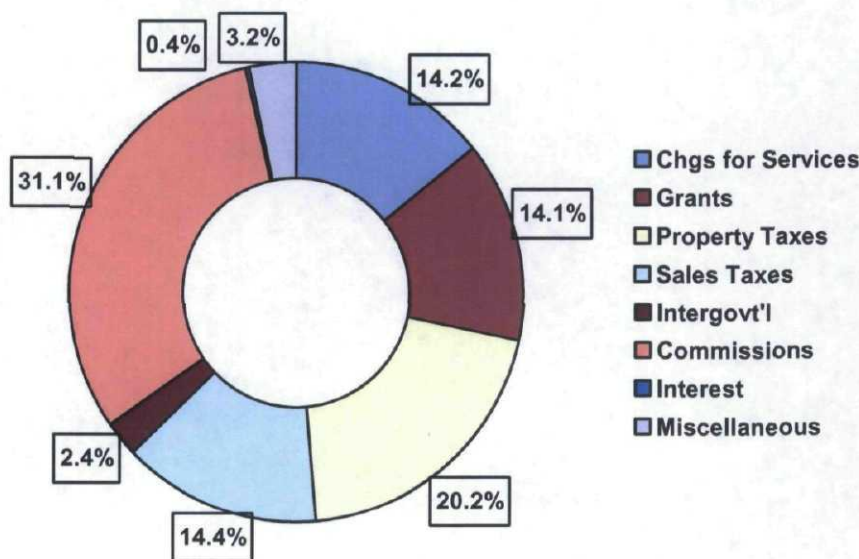
- **Property taxes** totaled \$26,588, an increase of \$1,535 or 6.1 percent. This increase is due to 1) a slight increase in the taxable values of the property in the parish, 2) a better collection rate in 2010, and 3) an increase in the collection of back taxes due to two tax sales falling within this fiscal year. In the end, the Sheriff's millage rate was 8.28 mills both on the 2009 tax roll and the 2008 tax roll.



- **Sales taxes**, including motor vehicle taxes, totaled \$18,964, a decrease of \$(1,537) or (7.5) percent. This decrease is a direct result of the post Katrina economy waning and the onset of the national recession. Jefferson Parish was spared most of the damage from the hurricanes in 2005 and has been the leading retail and wholesale provider in the New Orleans Metropolitan area since then. The three surrounding Parishes of Orleans, St. Bernard and Plaquemines were devastated and were having to purchase their recovery materials in Jefferson for now. As the damage in Jefferson has been repaired and the surrounding parishes recover, the sales in Jefferson have dropped. Sales taxes are now back to pre-Katrina levels. Another reason for the drop in sales taxes has to do with the national recession. While the area has mostly been insulated due to recovery dollars being spent, the Parish did realize an overall drop in retail sales (including motor vehicle taxes).
- **Intergovernmental** revenues totaled \$3,106, a drop of \$(202) from last year, primarily due to a drop in video poker allocations (down \$183). This drop reflects the weakness in the local economy as discretionary dollars lessen.

- **Commissions** collected by the Sheriff on collections of sales taxes, occupational licenses, fines and forfeitures, and garnishments and seizures totaled \$40,979, a decrease of \$(969) or (2.4) percent less than last year. This decrease is made up of a decrease in sales tax related commissions of \$(2,444) or (6.5) percent, offset by an increase in commissions from garnishments and seizures of \$1,359. The drop in sales tax commissions mirrors the drop in sales taxes discussed above. The increase in commissions from garnishments and seizures reflects the struggling economy as citizens and businesses have trouble paying their liabilities.
- **Interest income** totaled \$472, a decrease of \$(1,237) or (72.4) percent. This decrease has to do with the rapid decline in interest rates in 08/09 that have continued on into 09/10. The national financial crisis drove rates down to almost zero for most of the year. At June 30, 2010, rates were less than 0.2 percent compared to 0.4 percent at the end of last year.
- **Miscellaneous income** totaled \$3,993 for the year, an increase of \$2,749 or 220.9 percent. This increase came from various sources: 1) the largest (\$2,640) being reimbursements received from BP relating to the BP Deepwater Horizon oil spill (the Sheriff has been providing disaster response and security services) and 2) an increase in gain (loss) on the sale of equipment of \$204, as two asset auctions were held during the year (the Sheriff eliminated approximately 60 vehicles from the fleet).

A breakdown of the revenues received by the Sheriff's Office's governmental activities is as follows:



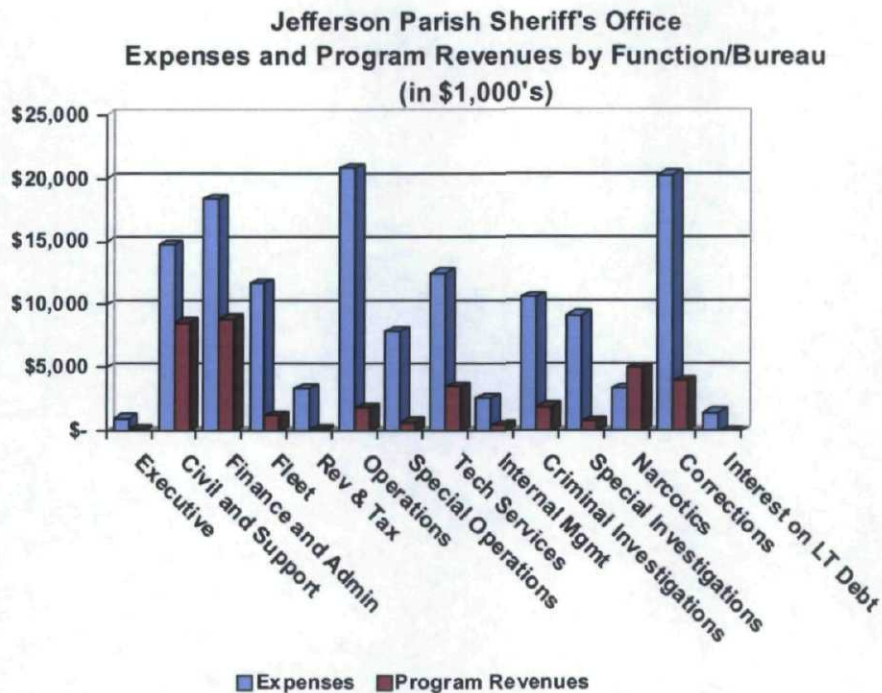
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. Expenses totaled \$138,024, including current year depreciation of \$116,198. Expenses were \$(8,150) or 5.6 percent lower than last year. This decrease was the net result of several items.

- The largest change is seen in salaries and benefits, which dropped \$(3,209) from the prior year (mostly in the Operations Bureau). It should be noted that the 08-09 fiscal year included overtime and supplies for Hurricanes Gustav and Ike. Regular salaries went down \$(4,492) and retirement decreased \$(405). These decreases were offset by a rise of \$920 in state supplemental pay (due to a raise given by the State in July 2009) and an increase of \$412 in details at the airport and area hospitals. Group health costs also rose throughout the department by \$389 due to a premium hike in January 2010.

- An additional drop of \$(118) was seen in the current year expense of compensated absences.
- General operating costs in the General Fund increased \$1,053. This change was the net result of: 1) a \$500,000 increase in the auto insurance premium in the Fleet Bureau, 2) a \$438 increase in building repairs and maintenance as several old facilities were renovated (uniform shop and old traffic building) in the Civil and Support Bureau, 3) a rise of \$129 in postage due to an increase in postage rates and because we had two mass mailings during the year related to tax sales, 4) an increase of \$115 in telephone services, mostly due to our switching over from vehicular modems to air cards for our patrol cars, 5) an increase of \$111 in rent in the Technical Services Bureau, which relates to our having to lease a temporary location for our DNA lab pending completion of our new crime lab, and 6) a drop of \$(462) in outside services, mostly due to a the nonrecurring expense of a curator for the Tax Bureau \$(105) and a Sheriff not contributing to the Parish's Jefferson Quality of Life study in the current year from the Executive Bureau.
- Materials and supplies in the General Fund dropped \$(1,512) in total. Approximately \$(995) of the decrease related to the non-recurrence of purchases related to 2008's hurricanes. Technical Services saw a drop of \$(137) in this category as less ammunition was purchased for the firing range during the year. The Fleet Bureau saw a decrease of \$(270) in gasoline purchases as the fleet was reduced slightly and the price of gasoline relaxed slightly from last year's highs.
- Federal grant operating costs also saw an increase of \$310, most of which relates to the increased funding from the BZZP grants and the COPS Technology grants.
- The non-major funds created an increase of \$843 in the Special Investigations Bureau as expenses increased in the State Asset Forfeiture Fund by \$494, the Drug Enforcement Fund by \$193, and the State and Local Grant Fund by \$157. All of these increases related to increased funding allowing us to purchase more investigative supplies. An example would be the Shot Spotter system that was purchased in the State and Local Grant fund. This software system allows us to quickly identify when and where gun shots occur within targeted neighborhoods.
- Non-major funds also caused an increase of \$306 in the Finance and Administrative Bureau, mostly due to us obtaining ARAA (Recovery grants) through the Justice Assistance Grant (JAG) program. These funds were spent on various supplies and doled out to various subgrantees (other government agencies) in the parish.
- An increase in debt service costs of \$514 was caused by the payment of a full year's worth of interest on the LED Limited Tax Revenue Bonds.
- The Finance Bureau saw a drop of \$(232) related to the payment of bond issuance costs in the prior year and not having any charges this year.
- \$(6,363) of the change relates to the surpluses realized in the Sheriff's internal service self-insurance funds. These surpluses are allocated back to the respective departments for reporting purposes. The surpluses were generated by a raise in the group health premiums during the year as well as a drop in total health and auto claims for the year.
- The Sheriff's current year expense under GASB 45 for Other Post-Employment Benefits resulted in an increase in accrued costs of \$1,513.
- Finally, depreciation expense was down \$(1,346).

The Sheriff's operations are broken down in 13 different "bureaus" or functions. Of these, the Civil and Support Services Bureaus totaled \$14,720 (10.7 percent), the Finance and Administrative Bureau totaled \$18,394 (13.3 percent), the Fleet Bureau totaled \$11,737 (8.5 percent), the Operations Bureau totaled \$20,879 (15.1 percent), the Technical Services Bureau totaled \$12,541 (9.1 percent), the Criminal Investigations Bureau totaled \$10,626 (7.7 percent), and Corrections totaled \$20,335 (14.8 percent). The expenses of the Sheriff's Office were offset by program revenues (service charges and grants) totaling \$37,232 (see above).

A graph comparing the expense of each Bureau with the program revenue generated is presented below.



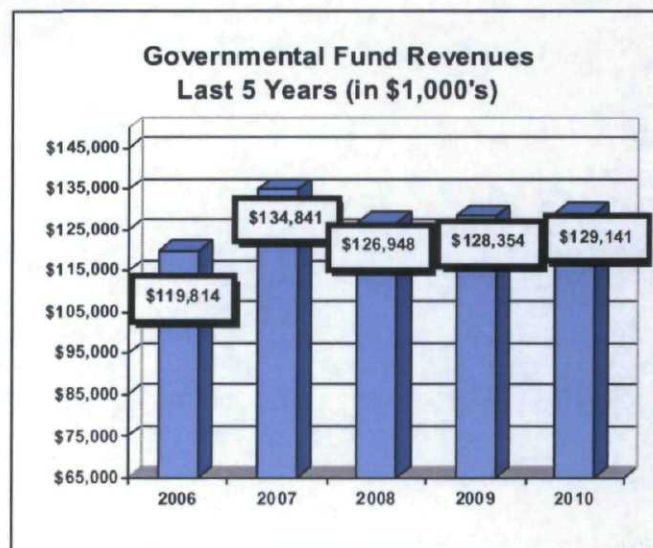
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Sheriff's Office's "governmental funds" is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Sheriff's Office's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2010, the Sheriff's Office's governmental funds reported combined ending fund balances of \$86,140, a decrease of \$(15,177) or (15.0) percent in comparison with the prior year. Approximately \$49,681 or 69.3 percent of this total constitutes *unreserved fund balance*, which is available for spending at the government's discretion.

The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate open purchase orders (\$925), 2) to pay debt service on outstanding bonds (\$1), and 3) to pay for various construction projects (\$25,533).



As noted above, the governmental funds include the general operating funds of the Sheriff (i.e., the General Fund, the Special Revenue Funds, Debt Service Funds, and Capital Project Funds). Overall, as the graph shows, revenues of the Governmental Funds have increased over the past 5 years, especially since Hurricane Katrina in 2005/2006. 2010 saw a slight increase in revenues. This increase was the net of several items: 1) an increase in property taxes of \$1,535 due to continuing increases in the assessed values of properties and the holding of two tax sales in the current year which drove up back tax revenues, 2) a drop in sales taxes and commissions of \$(1,537) and \$(615), respectively, because of the waning of the local economy as we get further away from the post-Katrina sales tax boom as well as the national recession, 3) a decrease in intergovernmental revenues of \$(702) (primarily due to FEMA claims filed in relation with Hurricanes Gustav and Ike not recurring), 4) a drop of \$(1,067) in interest income as rates are at all time lows due to the national recession, and 5) an increase of \$2,750 in miscellaneous income, primarily from reimbursements received from BP for oil spill response costs.

The **General fund** is the chief operating fund of the Sheriff's Office. At June 30, 2010, unreserved fund balance of the General fund was \$35,375 (which is 41.1 percent of the total governmental fund balance). As a measure of the General fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 31.2 percent of total general fund expenditures and total fund balance represents 31.7 percent. These percentages are more than last year's and are above our inter-office target of 20.0 percent.

The fund balance of the Sheriff's Office's General fund increased by \$4,575 during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled \$116,121, while expenditures totaled \$113,403. The General Fund's transfers in and out netted to \$1,857.
- Revenues decreased by \$(2,330) or 2.0% from the prior year, mainly because of:
 - Property taxes increased \$1,535 or 6.1% due to increases in the assessed value of property in the parish due to damages from Hurricanes Katrina and Rita being relaxed in 2010. An increase in back tax collections also contributed to this increase as two tax sales fell within the fiscal year.
 - Sales taxes were down \$(1,537) or (7.5%) due to the post-storm economy beginning to wane. As the rebuilding effort continues, the need for materials has slowed down tremendously. Another problem is the national recession. While the area has mostly been insulated due to recovery dollars still being spent, the recession is driving sales taxes down as well (particularly in motor vehicle taxes, which are at historically low levels).
 - Intergovernmental revenues were down \$(4,212) or 18.9%. The majority of this decrease was seen in Federal Grants, which were down \$(5,919) or 82.4%. This decrease relates to the claims filed with FEMA in the prior year in relation to Hurricanes Gustav and Ike to cover emergency related overtime and supplies. These revenues did not recur this year. State supplemental pay went up \$920 or 21.2%, as the State increased the supplement in July 2009. Video poker allocations from the state dropped \$(184) as discretionary money tightened due to the national recession. Airport and hospital details were up \$444 or 11.5% due to increased security demands and Other Reimbursed Salaries was up \$633 or 18.9%. Most of this increase had to do with the renegotiation of the reimbursements received from the Parish for the 911 dispatchers (this is the first full year under the renegotiated rate).
 - Service charges and commissions were down \$(618) or (1.3%). This decrease was a net of 1) a decrease in sales tax commissions of \$(2,444) or (6.5%), 2) an increase in other commissions of \$1,358 or 42.4%, 3) an increase in civil and criminal fees of \$423 or 16.4%, and 4) an increase in fines and forfeitures of \$112 or 12.8%. Sales tax commissions are tracking the decrease seen in sales taxes (see above). Other commissions include money from garnishments, sales and seizures – a reflection of the weak economy. Civil and criminal fees were up due to a slight increase in court activity and papers issued. Finally, fines and forfeitures were up for the same reason as court fees.
 - Interest income decreased \$(199) or (80.9%) due to the historically low interest rates seen over the past year (average less than 0.2%).

- Miscellaneous income was up \$2,701 or 89.1%, due primarily to 1) an increase in the take-home fee caused equipment usage fees to go up \$349 or 41.0%, and 2) the BP Deepwater Horizon oil spill caused the Sheriff to deploy manpower and equipment to the southern portion of the Parish. BP is reimbursing the Sheriff for costs incurred on the response. Other income went up \$2,453 or 224.8% due to these reimbursements.
- Expenditures decreased \$(5,500) or (4.6%). The major differences were due to the following:
 - Salaries and benefits decreased \$(3,209) or (3.4%). The decrease in salaries of \$(4,493) is caused by 1) a decrease in full-time employees compared to last year (1,478 versus 1,490), as well as the non-recurrence of emergency overtime costs from Hurricanes Gustav and Ike. State supplemental pay increased \$920 due to an increase passed by the State in July 2009. Details increased \$412 as more security details were required and a small rate increase was passed onto the Airport. Retirement costs decreased \$(405) as the contribution rate is tied to salaries and salaries dropped from the hurricane overtime incurred last year. Finally, health insurance went up \$389 due to an employer rate increase that went into effect in February 2010. The rate was increased from \$375/month to \$400/month.
 - General Operating Expenditures increased \$1,053, primarily due to 1) an increase of \$129 in postage, due mainly to increases in postal rates and the inclusion of two tax sales in the current year, 2) an increase in telephone costs of \$115, as the Sheriff moved to using air cards in its patrol cars and now incurs a monthly fee, 3), an increase of \$111 in rent, due to the rental of a temporary DNA lab, 4) an increase of \$438 in repairs and maintenance, mostly due to the renovation of the uniform shop, 5) a decrease of \$(462) in outside services, as the Sheriff cut its participation in the Jefferson Quality of Life project and legal, computer and outside services dropped, and 6) an increase of \$500 in auto premiums was seen during the year.
 - Materials and supplies decreased \$(1,512). This decrease is the net change of: 1) office supplies going down \$(158), 2) training and emergency supplies decreasing \$(995), as the costs of all emergency measures and supplies related to Hurricanes Gustav and Ike were coded here and did not recur, 3) a decrease in uniforms and law enforcement supplies of \$(119) was the result of buying less ammunition at the firing range, and 4) a decrease of \$(237) in auto and marine supplies, due to the price of gasoline decreasing from last year's highs (average price of around \$2.50 per gallon at year-end).
 - Capital Outlays decreased by \$(1,787) due to various reasons: 1) equipment purchases were down \$(1,052) due to several non-recurring purchases in the prior year, and 2) vehicles were down \$(1,052) as the Sheriff made a conscious effort to reduce the size of the fleet.
- **Transfers in** totaled \$4,510, an increase of \$2,075. Current year transfers included \$4,050 from the Salary Stabilization Fund, \$133 from the Commissary Sales Special Revenue Fund, \$54 from the close-out of the Junior Deputy Special Revenue Fund, and \$273 from the Region 1 Communication O & b M Special Revenue fund. The Salary Stabilization Special Revenue fund was set up in the year after Hurricane Katrina to set aside funds generated from open positions. These funds are to be used to fund these positions in the future as they are filled.
- **Transfers out** totaled \$2,653, an increase of \$1,068 from last year. This year's transfers were for: 1) \$13 was transferred to various grant funds as "local matching funds", 2) \$2,140 was transferred to the LED Sinking Fund, the debt service fund that is servicing the debt on the newly issued LED Limited Revenue Tax bonds, and 3) \$500 was transferred to the Computer Equipment Fund to provide a reserve for upcoming upgrades and replacements to the Sheriff's PC's and servers.

The Sheriff reported **four "major" funds** other than the General Fund for the year ended June 30, 2010.

The **Salary Stabilization Special Revenue Fund** was established in the year after Katrina to reserve funds that were being generated from staffing shortages. These funds are to be used in the future to fund payroll-related costs when staffing levels reach pre-Katrina levels. This fund earned \$135 in interest and transferred \$4,050 to the General Fund during the year. The ending fund balance was \$22,897. This fund is expected to subsidize the General Fund for 4 to 6 years.

The **Federal Grants Special Revenue Fund** had revenues and transfers in of \$5,357 and expenditures and transfers out of \$5,357. This fund tracks the revenues and costs associated with the Sheriff's major federal grants, such as the High Intensity Drug Trafficking Area (HIDTA) grant, the Community Policing (COPS) grants, and others received directly from the federal government.

The **Communications Reserve Capital Project Fund** accounts for the expenditures and revenues relating to the upgrade of our radio system into an interoperable multi-parish network. The project is being funded with various Homeland Security Grants passed-through the surrounding Parishes. During 2010, this fund had revenues and transfers in of \$3,228 and expenditures of \$3,856, creating a current year deficit of \$(628). The largest project during the year was the construction of a new tower site in New Orleans East (approximately \$1,800). The fund balance of \$5,216 is restricted for use on these projects.

The **Buildings and Improvements Capital Project Fund** accounts for monies being set aside to address various capital needs. During 2008, the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff) issued \$30.0 million in LED Limited Tax Revenue bonds to finance various major projects facing this office – 1) the construction of the new crime lab (\$20.0 million), the construction of three new district stations (\$9.0 million), and the replacement of the Bonnabel Boat and Storage Building (\$1.0 million). During 2010, this fund earned interest of \$215 and had expenditures of \$15,399 on the projects listed above, as well as other non-bond fund projects. The new Crime Lab building is on target to be completed by September 2010 and the 2nd and 4th District Stations are underway. The Bonnabel Boat Launch project was also started during the year. The fund balance of \$18,053 is restricted for the completion of various projects.

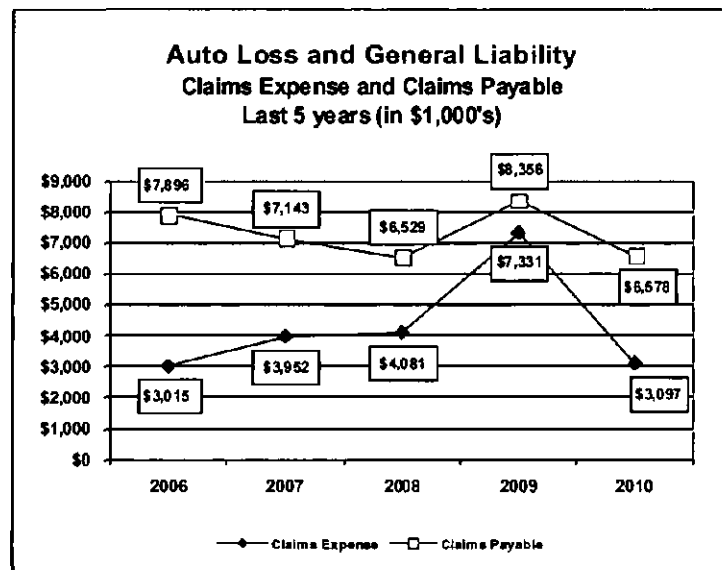
The Sheriff's **other governmental funds** recorded revenue of \$4,088, expenditures of \$6,302, and other financing sources (uses) of \$2,188. The result was a current year deficit of \$(26) and ending fund balances totaling \$4,065. The largest revenue stream in these funds was recognized by the Region 1 Communications O & M fund, which saw revenues of \$1,056 from federal and state grants. The Commissary Sales Special Revenue Fund saw sales of goods to inmates of \$648. The Local Law Enforcement and JAG Grants Special Revenue fund recognized intergovernmental revenues of \$772 and the State and Local Grants fund received \$573 in local grants. The Drug Enforcement fund recognized fines and forfeitures of \$521 (these funds relate to Federal and State Asset Forfeiture programs). Finally, interest income totaled \$22, a decrease of \$(81) from the prior year, due to lower rates and lower cash balances.

Of the \$6,302 in expenditures, \$511 was spent by the Commissary Sales Fund on purchases of goods for sale, \$620 was spent in the State Asset Forfeiture Fund on operating supplies and vehicles, \$19 was spent in the Recreation and Relief fund on award ceremonies and other community functions, \$783 was spent in the Region 1 Communications O & M Fund on operating and maintenance costs associated with the regional radio tower network, \$511 was expended in the Drug Enforcement Special Revenue Fund on operating supplies, \$54 was spent in the Multi-jurisdictional Task Force Grant program, \$573 was spent in the State and Local Grants Special Revenue Fund on license plate camera equipment and the new shot spotter software system, \$773 was spent in the Local Law Enforcement and JAG Grants Special Revenue Fund on grant projects, \$2,187 was spent in the newly created LED Debt Service Sinking Fund for principal (\$930) and interest (\$1,257) on the LED Limited Tax Revenue Bonds, and \$234 was spent in the Computer Equipment Capital Project Fund on computers and servers.

As noted above, fund balances for these funds, in the aggregate, totaled \$4,065. Of this total, \$425 remains in the Commissary Sales Special Revenue Fund, \$766 in the State Asset forfeiture Special Revenue Fund, \$192 in the RUDE Program Special Revenue Fund, \$171 in the Recreation and Relief Special Revenue Fund, \$54 in the newly created Reserve Deputies Operating Special Revenue Fund, \$118 is in the Drug Enforcement Special Revenue fund, \$46 remains in the Project Income Special Revenue fund, \$1 is in the LED Debt Service Sinking Fund, and \$2,264 was left in the Computer Equipment Capital Project Fund.

Proprietary Funds. During the year, the Sheriff maintained two internal service funds (the Auto Loss and Professional Liability fund and the Group Health and Life Insurance fund) to account for its risk management activities. At June 30, 2010, these funds reported net assets of \$4,557, which is a net increase from the prior year of \$3,112. Since these internal service funds are primarily funded by charges to the Sheriff's governmental funds, they are eliminated when converting to the government-wide statements.

At June 30, 2010, the **Auto Loss and Professional Liability** fund had net assets of \$2,561, which is \$1,436 more than the prior year. Expenses for the year totaled \$3,097 and claims payable at year-end totaled \$6,578. As can be seen in the graph, this fund experienced an increase in claims expense during the year.



For 2010, the Auto Loss and General Liability recognized operating income of \$1,414 for the year. Loss reserves actually decreased by \$(1,778) as the number and severity of open claims decreased.

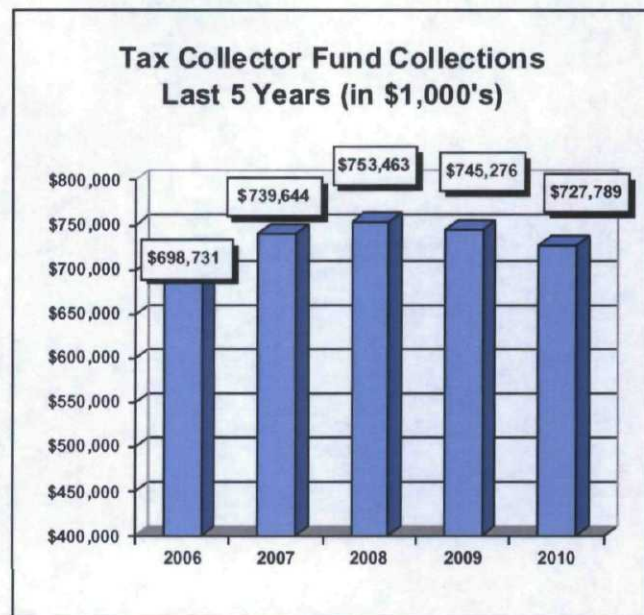
The **Group Health and Life Insurance** fund accounts for both employee and employer contributions to the plan. At June 30, 2010, this fund had net assets of \$1,996, which is \$1,675 more than the prior year. Expenses for the year totaled \$10,667 and claims payable at year-end totaled \$653. Claims expense increased \$(1,301) or 10.9 percent from the prior year. Most of this decrease was seen in the cost of health claims, offset by increases in pharmaceutical claims.

To address the recurring losses seen in previous years in this fund, the employer premium was raised on February 1, 2010 from \$375/month to \$400/month. These rates were based on an analysis of the net costs incurred by the plan. We also looked to reduce our retiree's dependence on our plan by providing outside healthcare services to them. This is being done on a voluntary basis for now. Another step to reduce claims cost was the increase of our deductible from \$250 to \$500. These steps were taken to improve the financial stability of the fund and to address the implementation of GASB Statement No. 45, which changes the accounting and reporting of post-employment benefits for retirees by requiring the recognition of current year costs and liabilities for Other Post-Employment Benefits (OPEB). During June 30, 2010, an Unfunded OPEB Liability was recorded for medical benefits \$(3,116) and life benefits \$(1,121) in the government-wide statements. To date, the Sheriff has chosen to leave these actuarial liabilities unfunded.

Agency Funds. As the Ex-Officio Tax Collector, the Sheriff maintains several agency funds to account for monies collected on behalf of others. At year end, the Sheriff held \$75,324 in these funds. The two primary funds are the Tax Collector fund and the Sheriff's Account fund.

The **Tax Collector** fund accounts for distributions to taxing agencies of monies collected for property taxes, sales taxes, licenses and permits, fines and forfeitures, and other miscellaneous items in the Sheriff's capacity as Ex-Officio Tax Collector. Over the past 5 years, the collections in this fund have increased and have then come back down slightly, reflecting the post-Katrina tax boom. During FY 09/10, the Tax Collector fund received \$727,789 (which is slightly less than last year) and disbursed \$719,679 to the various taxing bodies in the Parish. See the graph below for a recap of the tax collections over the past 5 years.

Collections decreased \$(17,487) or (2.3) percent. This decrease is the net of various changes – 1) property tax collections increased \$13,813 or 4.5 percent, due to the Katrina-related damages coming off of the tax rolls in 2010 and increases in the assessed values of the tax rolls made by the Assessor, 2) sales tax collections decreased \$(28,824) or (6.9) percent due to the post-Katrina boom in sales continuing to wane and the national recession starting to be felt, 3) the Parish's traffic light camera systems generated \$(3,518) less than last year as the program was halted by the Parish pending a class-action lawsuit, and 4) fines and fees were down \$(1,317) or (9.4) percent. Except for the traffic light fines, these increases/decreases were realized by all participating taxing districts in the Parish. The traffic light fines are being held pending the outcome of the class-action lawsuit into the use of these cameras. At June 30, 2010, \$20,540 is held in this fund.



The **Sheriff's Account** Agency Fund received \$151,826 in garnishments and judicial sales and disbursed \$14,542 to the applicable litigants, defendants, attorneys, and appraisers. These are increases of \$4,165 and \$3,874, respectively. Again, the effects of Katrina can be seen in this fund (i.e., less garnishments and seizures were collected in the aftermath of the storms due to the Governor's Office moratorium and the depopulation of the area). As the population came back, so did the garnishments and seizures. Once the moratorium ended and garnishments and seizures were made last year, the amounts have again come up as the population stabilizes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Amendments to the Budget

The Sheriff's Office made several amendments to its original budget during the fiscal year ended June 30, 2010. The following discussion outlines the reasons for the significant changes.

Revenues of the General Fund were increased \$(4,500) from the original budget. The largest changes were in property taxes (down \$238), sales taxes (down \$1,069), intergovernmental revenues (down \$41), service charges, fees, and commissions (down \$821), interest (down \$264) and miscellaneous income (up \$2,430). Property taxes decreased due to a drop in collections of current year taxes. Sales taxes and commissions declined as the post-Katrina boom continues to wane. Additionally, sales taxes dropped significantly in the area of motor vehicle sales as the national financial crisis affected local auto dealers. Intergovernmental revenues were increased to reflect 1) increases in Federal Grants of \$75, 2) a decrease in state supplemental pay of \$(229) as the number of eligible employees was less than expected, 3) a decrease of \$(315) in video poker allocations received from the state as the economy turned down, and 4) an increase of \$432 in airport details, as security details and the hourly rate increased. Service charges, fees, and commissions were down primarily due to a drop in the sales tax commissions of \$(1,545), offset by an increase of \$530 in other commissions and \$152 in civil and criminal fees. Sales tax commissions are down for the same reasons sales taxes dropped (see above). Other commissions are up due to an increase in civil garnishments, sales and seizures (a sign of a weakening economy). Civil and criminal fees are up as more cases were processed. Interest was decreased by \$(264) due to the historically low rates caused by the national financial crisis. Finally, miscellaneous income was up \$2,430 due to an increase in the take-home car fee and the BP Deepwater Horizon oil spill reimbursements.

Expenditures of the General Fund were decreased \$(63) from the original budget. Note C.2 provides a breakdown of the changes in expenditures by function/bureau. The main changes were:

- An increase of \$552 in salaries and benefits reflecting several things – a) an increase of \$429 in salaries due to an increase in staffing, as well as a full year of the raises given to 911 dispatchers being expenses this year, b) a decrease of \$(229) in state supplemental pay due to a decrease in the number of eligible employees, c) an increase of \$436 in details, d) a decrease of \$(296) in retirement due to the open positions, and e) and an increase of \$255 in health insurance as the employer premium was raised from \$375 to \$400 in February 2010.
- An increase of \$459 in general operating expenditures were made to reflect a) an increase of \$369 in repairs and maintenance as additional renovations were made to several buildings (uniform shop, new traffic, etc.), b) a decrease of \$(261) in outside services (primarily less work done on a computer program for a new sales tax software system and legal curator fees), and c) an increase of \$182 in programs and activities (primarily related to the establishment of the Cops and Clergy Coalition program).
- An increase of \$73 in materials and supplies were made to reflect a) decrease of \$(67) in uniforms and other supplies to reflect a decrease in the amount of ammunition purchased at the range, and b) an increase of \$139 in auto and marine to recognize a slight increase in gasoline costs. By the end of the year, the price was in the \$2.50 per gallon range.
- A decrease of \$(1,107) in capital outlay to reflect cut backs in the purchases of equipment (down \$471) and vehicles (down \$565). Last year saw the purchase of several specialized pieces of equipment (Colt M-4 rifles) and vehicles (bucket trucks, LED lights, etc.) that did not recur this year. In addition, the Sheriff made a conscious effort to reduce the size of the fleet by eliminating nearly 60 vehicles.

Budget to Actual Variances

Revenues (on a budgetary basis) came in \$2,258 or 1.9 percent over the final budget. The variance is made up of 1) property taxes coming in \$(302) or (1.1%) under budget due to collections being slightly lower than anticipated, 2) sales taxes coming in \$365 or 1.9% over budget, as the retail economy stays slightly healthier than anticipated, 3) intergovernmental was \$381 or 2.1 percent over budget, as video poker allocations (\$210 over) and airport details (\$292 over) came in higher than expected, 4) service charges and commissions were \$1,385 or 3.1 percent over budget, due to sales tax commissions coming in higher than thought (\$585 over) and other commissions (garnishments and seizures) increasing (\$589 over), as well as civil and criminal fees coming in \$201 over budget, and 5) miscellaneous income was \$452 or 8.5 percent over budget, due mainly to the BP oil spill reimbursements being hard to gage.

Expenditures (on a budgetary basis) were \$5,517 or 4.7percent under the final budget. The largest budget variances were seen in:

- The Civil and Support Bureau was under budget \$626, where salaries and benefits were under \$199 (due to open positions not being filled), general operating expenditures were under \$270 (due to lower utility costs and outside services), and materials and supplies were \$115 under, due to lower than expected uniform costs,
- The Finance and Administrative Bureau was under budget \$195, where salaries and benefits were under budget by \$64 (unfilled position), general operating expenditures were under by \$73 (primarily in outside services), materials and supplies were under budget by \$97 (computer license fees), and capital outlay was over \$(20) (in computer equipment),
- The Fleet Bureau was under budget \$146, where salaries and benefits were under \$68 (unfilled positions) and capital outlay was under by \$85 (cut back in vehicle purchases),
- The Revenue and Taxation Bureau was under budget \$211, where salaries and benefits were under \$68 (primarily due to open positions) and general operating expenditures were under \$96 (due to lesser than anticipated costs in advertising and printing relating to property tax sale and tax bills),

- The Operations Bureau was under budget \$732, primarily due to salaries and benefits being over budget by \$737 (related to unfilled positions (under \$121), a cut in overtime (under \$379), and a decrease in parade details (under \$176)), offset by general operating expenditures being over budget by \$(20) in the area of professional liability insurance,
- The Special Operations Bureau was \$533 under budget, where salaries and benefits were under by \$444 (unfilled positions in LASER (under \$83) and overtime (under \$286)) and capital outlay was under \$65, due to a cut back in special equipment purchases,
- The Technical Services Bureau was under budget \$785, where salaries and benefits were \$627 under budget (\$457 in salaries (unfilled positions - \$302 under and overtime - \$150 under), \$69 in retirement, and \$58 in health insurance, all due to unfilled positions) and general operating expenditures were \$74 under budget (\$10 in printing costs, \$10 in telephone, \$11 in rent, \$10 in repairs and maintenance on special purpose equipment, \$10 in outside services, and \$12 in prison-related costs (extraditions)), and capital outlay was under \$47 due to a delay in ordering new terminals for the records section,
- The Internal Management Bureau was \$193 under budget, where salaries and benefits were under \$75 (unfilled position), general operating expenditures were under \$28 (professional services were under \$14), materials and supplies were under \$83 (\$62 in uniforms and supplies (i.e., ammunition) and \$14 in training costs),
- The Criminal Investigations Bureau was under budget \$672, where salaries and benefits were \$549 under budget (\$370 in salaries (\$254 unfilled positions, \$56 in state supplemental pay, and \$101 in overtime), \$55 in retirement, and \$44 in health insurance, all due to unfilled positions) and general operating expenditures were under \$86 (\$14 in outside services and \$48 in Cops and Clergy program),
- The Special Investigations Bureau was \$249 under budget, where salaries and benefits were \$220 under budget (\$175 in salaries, \$18 in state pay, \$17 in health insurance, all due to unfilled positions),
- The Narcotics Bureau was \$496 under budget, where salaries and benefits were \$347 under budget (\$297 in salaries and overtime, \$16 in state pay, and \$20 in health insurance - unfilled positions), and capital outlay was under \$131 (related to the timing of a prior year purchase order),
- The Corrections Bureau was under budget \$587, where salaries and benefits were \$404 under budget (\$351 in salaries and overtime, \$12 in state pay, \$41 in retirement, all due to unfilled positions) and general operating expenditures were \$163 under (\$131 relates to the feeding of inmates contract coming under budget).

Most of the savings in salaries and benefits were caused by a freeze on hiring implemented in the spring of 2010 as the economy began to wane, as well as a freeze on overtime. Several departments (particularly the Corrections Bureau) are still understaffed. The Sheriff has set up a Salary Stabilization Special Revenue Fund to “hedge” against future staffing costs. The under budget amounts related to salaries and benefits are transferred each year to the reserve fund. These funds will be used to fund salaries when staffing levels return to pre-Katrina levels.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Sheriff’s Office’s investment in capital assets for its governmental activities as of June 30, 2010 amounts to \$65,379 (net of accumulated depreciation) and \$47,461 (net of capital-related debt). This investment in capital assets includes land, buildings, furniture and fixtures, machinery, vehicles and equipment, and infrastructure. The Sheriff’s Office’s investment in capital assets decreased by \$(6,068), or (11.3) percent, this year.

Major capital asset events during the current fiscal year included the following:

- \$4,024 was spent on equipment, primarily computers and new 700 MHz radios and modems (under the Region 1 interoperability project), new patrol rifles, and special purpose equipment for the DNA lab.
- \$3,915 was spent on new vehicles, keeping with the Sheriff’s policy of rotating the fleet every 4 years. We also purchased a bucket truck for our maintenance department.

- \$16,163 was spent on construction in progress, primarily related to the construction of a new Region 1 radio tower site in New Orleans East (\$946), the construction of the new Crime Lab building (\$11,765), three new District Stations (the 2nd District (\$928), the 3rd District (\$307) and 4th District (\$416)), and the new Bonnalat Boat and Storage facility (\$335). Various other projects were also started and included in construction in progress at year end, including the purchase of new crime analysis software system called COPlink (\$589).
- \$16,198 was recognized as depreciation expense, down \$(1,347) from last year. Depreciation is increasing as projects are capitalized out of construction in progress and new facilities are being depreciated.

JEFFERSON PARISH SHERIFF'S OFFICE CAPITAL ASSETS
(NET OF DEPRECIATION)

	Governmental Activities	
	2010	2009
Land	\$ 56	\$ 56
Construction in progress	21,945	8,147
Buildings	21,061	20,373
Equipment and furniture	10,533	16,045
Vehicles and heavy equipment	11,212	12,331
Infrastructure	572	653
Total Capital Assets, Net of Depreciation	<u>65,379</u>	<u>57,605</u>
Less: capital related long-term debt	(29,070)	(30,000)
Plus: balance of bond proceeds	<u>11,152</u>	<u>25,924</u>
Invested in Capital Assets, Net of Debt	<u><u>\$ 47,461</u></u>	<u><u>\$ 53,529</u></u>

Additional information on the Sheriff's Office's capital assets can be found in Note D.5 on pages 68 through 70.

Long-term Debt. At the end of the fiscal year, the Sheriff had bonded debt of \$29,070 and other long-term debt of \$12,626, for a total long-term debt balance of \$41,696. The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2010 (in thousands of dollars):

Type of Debt	Beginning Balance	Additions (Reductions)	Ending Balance	Due Within One Year
LED Limited Tax Revenue Bonds	\$ 30,000	\$ (930)	\$ 29,070	\$ 975
Community Disaster Loan	6,552	161	6,713	6,713
Compensated Absences	1,629	46	1,675	1,675
Net Post-Employment Obligation	1,363	2,875	4,238	-
	<u>\$ 39,544</u>	<u>\$ 2,152</u>	<u>\$ 41,696</u>	<u>\$ 9,363</u>

As noted above, total debt increased by \$2,152. Significant long-term transactions included:

- The payment of \$930 in principal on the Limited Tax Revenue Bonds issued last year to finance the construction of several facilities.
- The accrual of an additional \$161 of interest on the Community Disaster Loans payable to FEMA relating to Hurricane Katrina. This Community Disaster Loan was applied for in the wake of Hurricane Katrina as local governments were struggling to find operating revenues. With the Parish evacuated, revenues

from taxes and service charges were nonexistent at first. The Sheriff was approved for a loan not to exceed \$22,602 at a rate of 2.69 percent. \$6,000 was drawn down against this loan in 2005 and is payable at June 30, 2010, along with accrued interest of \$713. The loan and interest are due and payable no later than December 19, 2010, although, during 2010, the Federal Government changed the loan program rules to allow for full or partial forgiveness based on certain financial criteria. The Sheriff has filed for either a full or partial forgiveness of the debt. No official word has yet been received. Absent any forgiveness, the Sheriff has also applied for a 5 year extension.

- Compensated absences increased by a net \$46
- The Sheriff implemented GASB 45 on Other Post-Employment Benefits in the prior year and accrued a Net OPEB Obligation expense of \$2,875 during the year (for health and life benefits) as per the actuarial valuation of our program. To date, the Sheriff has chosen not to fund this actuarial liability.

State statutes limit the amount of general obligation debt a governmental unit may issue to 10 percent of its total assessed valuation. The current debt limit for the Sheriff's Office is \$401,469, which is significantly in excess of the Sheriff's current bonded debt.

Additional information on the Sheriff's Office's long-term debt can be found in Note D.7 on pages 72 to 75 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the Parish of Jefferson is currently 6.5 percent, which is 1.7 percent higher than it was a year ago. This data has fluctuated post-Katrina due to uncertainties in the true population.
- Inflationary trends in the region compare favorably to national indices.
- The ad valorem millage rate levied for the 2010 (next year's) tax roll was 8.28 mills. Thus, property tax revenues in 10/11 are expected to remain at or above the \$26,588 recognized in 09/10.
- Prior to Hurricane Katrina, sales tax collections were expected to continue being sluggish, although collections were expected to show a slight increase. Since the post-Katrina retail boom, collections had remained 10 to 20 percent higher than pre-Katrina levels. With the end of the post-Katrina building boom and the tightening national economy, we are using estimates on the low end of this scale. FY 09/10 ended with sales taxes back to just above pre-Katrina levels.

All of these factors were considered in preparing the Sheriff's Office's budget for the 10/11 fiscal year.

OTHER POTENTIALLY SIGNIFICANT MATTERS

On August 29, 2005, **Hurricane Katrina** struck the Mississippi Gulf Coast and the New Orleans Metropolitan area, which included Jefferson Parish and the area serviced by the Sheriff. While widespread devastation occurred, the Parish of Jefferson was spared the worst of the storm. Flooding occurred in various low-lying neighborhoods throughout Jefferson Parish, but nothing on the scale seen in surrounding Parishes. The Parish was under an evacuation order for most of September 2005. During this time, the Sheriff provided law-enforcement and rescue services throughout the region, including New Orleans, Plaquemines, and St. Bernard Parishes. On September 24, 2005, **Hurricane Rita** hit the western side of the State of Louisiana; however, the tidal surge brought in by the storm affected the Towns of Lafitte and Grand Isle on the southern end of Jefferson Parish. Again, the Sheriff's Office was called into action to provide law-enforcement and emergency/rescue services in the affected areas.

Before, during and after the storms, the Sheriff incurred various emergency expenses (primarily payroll and emergency supplies). Also, several facilities owned or operated by the Sheriff received storm damage. The effects of the storm on operations continue to be seen throughout this discussion and analysis (increasing salaries as the hurricane-related staffing losses are made up for, continuing fluctuations in certain service charges and fees, purchases of emergency equipment for future events, new law enforcement tactics and reallocations of staff, etc).

While the total costs are not yet known, the Sheriff currently has \$11,441 in claims filed with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages, as well as \$3,106 in claims filed with our insurance carrier. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be covered by insurance or reimbursed by FEMA under the disaster declaration.

In August and September 2008, **Hurricanes Gustav and Ike** affected the New Orleans Metropolitan area, including Jefferson Parish. The southern parts of the Parish took a direct hit from Gustav and a glancing blow from Ike. Jefferson Parish was under a mandatory evacuation for approximately 7 days due to Gustav. The communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered moderate to severe damage due to high winds and storm surge from both storms. Grand Isle was actually evacuated for over a month as federal and state crews labored to clear the debris. The Sheriff's Office provided emergency services before, during and after the storms and incurred millions of dollars of costs. All storm-related claims have been submitted to FEMA for reimbursement. FEMA has established a 90 percent reimbursement rate for Gustav and 100 percent for Ike.

While the total costs are not yet known, the Sheriff has filed claims totaling \$6,187 for Gustav and \$622 for Ike with the Federal Emergency Management Agency (FEMA) for labor (i.e., overtime), equipment, supplies and facility damages. The total amount of claims may ultimately be more or less than the amount noted due to the uncertainties involved at this time. It is expected that most of these costs will be reimbursed by FEMA under the disaster declaration.

On April 20, 2010, the **BP Deepwater Horizon oil drilling platform** exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for the next three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff is billing BP to cover labor and equipment costs incurred during this response. As of June 30, 2010, the Sheriff has billed BP \$2,463 and \$825 has been received.

The federal response to this disaster also included provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Sheriff's Office's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Paul Rivera, CPA, Chief Financial Officer, 1233 Westbank Expressway, Harvey, LA 70058. The financial report is also available on the Sheriff's website at www.jpso.com under "Admin & Financial" or on the Louisiana Legislative Auditor's website at www.la.state.la.us (or www.la.la.gov) under "Audit Reports."

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**STATEMENT OF NET ASSETS
JUNE 30, 2010**

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 28,206,292
Investments	64,287,275
Receivables (net of allowance for uncollectibles)	13,530,184
Prepays	-
Other assets	1,526
Capital assets (net of accumulated depreciation)	
Land	55,550
Construction in progress	21,944,811
Buildings	21,061,435
Furniture and equipment	10,533,028
Vehicles and heavy equipment	11,212,549
Infrastructure	572,187
TOTAL ASSETS	171,404,837
LIABILITIES	
Accounts payable and other current liabilities	3,865,532
Accrued salaries and deductions	3,868,864
Claims and judgments payable	7,230,716
Due to taxing bodies and others	141,584
Unearned revenue	221,677
Noncurrent liabilities:	
Due within one year	9,363,492
Due in more than one year	32,332,499
TOTAL LIABILITIES	57,024,364
NET ASSETS	
Invested in capital assets, net of related debt	47,461,230
Restricted for:	
Debt service	918
Claims and judgments	4,557,006
Unrestricted	62,361,319
TOTAL NET ASSETS	\$ 114,380,473

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

FUNCTION/BUREAU	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
Primary Government					
Governmental Activities:					
Public Safety:					
Executive	\$ 1,005,405	\$ 125,802	\$ 30,045	\$ -	\$ (849,558)
Civil and Support	14,720,136	8,157,530	464,971	-	(6,097,635)
Finance and Administrative	18,394,493	2,621,181	1,605,957	4,698,108	(9,469,247)
Fleet	11,737,429	1,197,979	24,036	-	(10,515,414)
Revenue & Taxation	3,336,852	97,192	42,062	-	(3,197,598)
Operations	20,879,408	77,766	1,750,985	-	(19,050,657)
Special Operations	7,856,018	99,642	614,991	-	(7,141,385)
Technical Services	12,540,770	2,023,546	857,228	629,888	(9,030,108)
Internal Management	2,626,990	246	325,878	128,716	(2,172,150)
Criminal Investigations	10,625,771	1,102,485	786,378	-	(8,736,908)
Special Investigations	9,223,796	8,570	453,346	334,879	(8,427,001)
Narcotics	3,324,151	7,930	4,991,308	-	1,675,087
Corrections	20,334,590	3,114,325	859,008	-	(16,361,257)
Non-departmental	-	-	-	-	-
Interest on long-term debt	1,418,625	-	-	-	(1,418,625)
Total governmental activities	\$ 138,024,434	\$ 18,634,194	\$ 12,806,193	\$ 5,791,591	(100,792,456)
GENERAL REVENUES:					
Taxes					
Property taxes					26,588,133
Sales taxes					18,963,942
Intergovernmental - unrestricted					
State Revenue Sharing					1,311,187
Video Poker Allocation					1,795,230
Commissions					
Commissions on tax collections					40,979,299
Charges for Services					
Court Attendance					245,786
Unrestricted interest					471,844
Miscellaneous					
Gain (loss) on disposal of capital assets					360,898
Subrogations					509,566
Other					3,122,905
TOTAL GENERAL REVENUE AND TRANSFERS					94,348,790
CHANGE IN NET ASSETS					(6,443,666)
NET ASSETS					
Beginning of year					120,824,139
End of year					\$ 114,380,473

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2010

	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash and cash equivalents	\$ 214,607	\$ -	\$ -	\$ -	\$ 3,722,895	\$ 139,224	\$ 4,076,726
Share of pooled assets - general pool	24,133,754	22,896,674	-	3,883,626	6,865,183	4,325,303	62,104,540
Investments	-	-	-	-	9,399,123	-	9,399,123
Receivables (net of allowance for uncollectibles)	14,845,449	-	1,484,188	1,619,920	-	465,982	18,415,539
Due from other funds	1,294,419	-	-	-	-	51,655	1,346,074
Inventories	-	-	-	-	-	-	-
Other assets	1,526	-	-	-	-	-	1,526
TOTAL ASSETS	\$ 40,489,755	\$ 22,896,674	\$ 1,484,188	\$ 5,503,546	\$ 19,987,201	\$ 4,982,164	\$ 95,343,528
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 517,229	\$ -	\$ 585,149	\$ 241,909	\$ 1,933,907	\$ 513,956	\$ 3,792,150
Accrued payroll and deductions	3,868,864	-	-	-	-	-	3,868,864
Due to other funds	-	-	899,013	-	-	395,406	1,294,419
Due to taxing bodies and others	26,520	-	-	-	-	-	26,520
Deferred revenue	168,333	-	-	45,426	-	7,918	221,677
Claims and judgments payable	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 4,580,946	\$ -	\$ 1,484,162	\$ 287,335	\$ 1,933,907	\$ 917,280	\$ 9,203,630
Fund Balances							
Reserved for:							
Inventory	-	-	-	-	-	-	-
Encumbrances	533,614	-	-	-	-	391,275	924,889
Debt service	-	-	-	-	-	918	918
Construction	-	-	-	5,216,211	18,053,294	2,263,666	25,533,171
Unreserved, reported in:							
General Fund	35,375,195	-	-	-	-	-	35,375,195
Special Revenue Funds	-	22,896,674	26	-	-	1,409,025	24,305,725
Capital Project Funds	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 35,908,809	\$ 22,896,674	\$ 26	\$ 5,216,211	\$ 18,053,294	\$ 4,064,884	\$ 86,139,898
TOTAL LIABILITIES AND FUND BALANCES	\$ 40,489,755	\$ 22,896,674	\$ 1,484,188	\$ 5,503,546	\$ 19,987,201	\$ 4,982,164	\$ 95,343,528

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010**

Amounts reported for governmental activities in the Statement of Net Assets (page 36) are different because:

Total Fund Balances at June 30, 2010 - Governmental Funds (page 38) \$ 86,139,898

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets exceeded the accumulated depreciation by:

Cost of fixed assets	\$ 152,828,884
Accumulated depreciation	<u>(87,449,324)</u>
	65,379,560

Internal service funds are used by management to charge the costs of insuring risks (i.e., self-insurance) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 4,557,006

Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year-end consist of:

Compensated absences	\$ 1,674,794
Issuance of limited tax revenue bonds	29,070,000
Disaster loan payable	6,713,698
Unfunded Annual Required Contribution for OPEB	<u>4,237,499</u>
	(41,695,991)

Total Net Assets of Governmental Activities at June 30, 2010 (page 36) \$ 114,380,473

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	REVENUES	GENERAL	SALARY STABILIZATION SPECIAL REVENUE	FEDERAL GRANTS SPECIAL REVENUE	COMMUNICATIONS RESERVE CAPITAL PROJECT	BUILDINGS & IMPROVEMENTS CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Taxes	\$ 26,388,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,388,133
Ad valorem taxes	18,963,942	-	-	-	-	-	-	18,963,942
Sales and use taxes	18,084,913	-	-	5,356,407	3,198,572	-	2,441,278	25,081,150
Intergovernmental	46,703,266	-	-	-	-	-	-	47,574,819
Service charges, fees, and commissions	-	-	-	-	-	-	-	885,041
Fines and forfeitures	46,971	-	135,421	-	25,769	215,357	-	22,340
Interest	5,713,666	-	-	-	-	-	-	445,798
Miscellaneous	-	-	-	-	-	-	-	5,801,908
TOTAL REVENUES	116,320,911	135,421	135,421	5,356,407	3,224,341	215,357	4,088,434	129,140,791
EXPENDITURES								
Current								
Public Safety	960,686	-	-	-	-	-	-	960,686
Executive	13,981,828	-	-	-	-	-	19,885	13,601,713
Civil and Support	6,009,786	-	-	403,260	-	-	1,780,281	8,259,327
Finance and Administrative	12,352,472	-	-	-	-	-	-	12,352,472
Fleet	3,229,992	-	-	-	-	-	-	3,229,992
Revenue & Taxation	20,106,779	-	-	-	-	-	-	20,106,779
Operations	6,246,647	-	-	128,716	-	-	-	6,385,363
Special Operations	11,347,355	-	-	595,576	-	-	1,061	11,944,512
Technical Services	2,104,175	-	-	-	-	-	-	2,104,175
Internal Management	10,329,839	-	-	-	-	-	-	10,329,839
Criminal Investigations	3,897,184	-	-	-	-	-	-	3,897,184
Special Investigations	4,130,344	-	-	4,169,357	-	-	-	9,629,257
Non-departmental	19,198,273	-	-	-	-	-	-	19,198,273
Debt Service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	3,855,915	15,399,258	235,702	4,089,617
Finance and Administrative	-	-	-	-	-	-	-	15,399,258
Civil and Support	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	113,403,360	-	135,421	5,357,209	3,855,915	15,399,258	6,307,348	144,318,090
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,717,551	135,421	(802)	(802)	(631,654)	(15,183,901)	(2,213,914)	(15,177,299)
OTHER FINANCING SOURCES (USES)								
Transfers in	4,510,264	-	-	802	3,899	-	2,647,779	7,162,744
Transfers out	(2,652,480)	(4,050,000)	-	-	-	-	(460,264)	(7,162,744)
Proceeds from Sale of Bonds	-	-	-	-	-	-	-	-
Bond Issue Costs	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,857,784	(4,050,000)	-	802	3,899	-	2,187,515	-
NET CHANGE IN FUND BALANCES	4,575,335	(3,914,579)	-	-	(627,755)	(15,183,901)	(26,399)	(15,177,299)
FUND BALANCES								
Beginning of year	31,333,474	26,811,253	26	26	5,843,966	35,237,195	4,091,283	101,317,197
End of year	\$ 35,908,809	\$ 22,896,674	\$ 26	\$ 26	\$ 5,216,211	\$ 18,053,294	\$ 4,064,884	\$ 86,139,696

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Amounts reported for governmental activities in the Statement of Activities (page 37) are different because:

Net change in fund balances - total governmental funds (page 40)

\$ (15,177,299)

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

7,903,394

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.

(128,815)

In the Statement of Activities, certain operating expenses, such as compensated absences (i.e., sick and annual leave), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, sick and annual leave earned exceeded the amounts used by \$46,168.

(46,168)

The issuance of long-term debt (e.g., bonds and disaster loans payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Payment of principal on limited tax revenue bonds	\$ 930,000
Increase in interest on disaster loan payable	(161,400)

768,600

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(2,875,117)

Internal service funds are used by management to charge the costs of risk management activities (i.e., self-insurance) to individual funds. The net revenue (loss) of the internal service funds are reported with governmental activities.

3,111,739

Change in Net Assets of Governmental Activities (page 37)

\$ (6,443,666)

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Ad valorem taxes	\$ 26,588,133	\$ -	\$ 26,588,133	\$ 26,890,000	\$ (301,867)	\$ 27,124,500
Sales and use taxes	18,963,942	11,093	18,975,035	18,610,000	365,035	19,679,500
Intergovernmental	18,084,913	-	18,084,913	17,704,000	380,913	17,745,000
Service charges, fees, and commissions	46,703,286	(53,207)	46,650,079	45,265,150	1,384,929	46,086,650
Fines and forfeitures	-	-	-	-	-	-
Interest	46,971	-	46,971	70,500	(23,529)	335,000
Miscellaneous	5,733,666	-	5,733,666	5,281,500	452,166	2,851,000
TOTAL REVENUES	116,120,911	(42,114)	116,078,797	113,821,150	2,257,647	113,825,650
EXPENDITURES						
Current:						
Public Safety						
Executive	960,686	(2,535)	958,151	1,050,500	92,349	1,014,250
Civil and Support Services	13,581,828	16,391	13,598,219	14,224,250	626,031	11,242,450
Finance and Administrative	6,009,786	(95,258)	5,914,528	6,109,250	194,722	8,843,250
Fleet	12,352,472	(288,803)	12,063,669	12,210,000	146,331	12,643,000
Revenue & Taxation	3,229,992	42,173	3,272,165	3,483,000	210,835	3,557,750
Operations	20,106,779	(36,857)	20,069,922	20,802,250	732,328	20,696,750
Special Operations	6,256,647	(319,215)	5,937,432	6,470,000	532,568	6,598,500
Technical Services	11,347,355	82,606	11,429,961	12,215,000	785,039	11,860,000
Internal Management	2,104,175	(95,178)	2,008,997	2,202,000	193,003	2,528,500
Criminal Investigations	10,229,839	(16,734)	10,213,105	10,885,500	672,395	11,079,500
Special Investigations	3,897,184	2,693	3,899,877	4,148,500	248,623	4,598,000
Narcotics	4,130,344	(64,618)	4,065,726	4,561,500	495,774	4,528,750
Corrections	19,196,273	(113,802)	19,082,471	19,669,500	587,029	18,904,000
Non-departmental	-	-	-	-	-	-
TOTAL EXPENDITURES	113,403,360	(889,137)	112,514,223	118,031,250	5,517,027	118,094,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,717,551	847,023	3,564,574	(4,210,100)	7,774,674	(4,269,050)
OTHER FINANCING SOURCES (USES)						
Transfers in	4,510,264	-	4,510,264	4,504,144	6,120	6,753,173
Transfers out	(2,652,480)	-	(2,652,480)	(2,790,000)	137,520	(2,815,000)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,857,784	-	1,857,784	1,714,144	143,640	3,938,173
EXTRAORDINARY ITEMS						
Proceeds from disaster loan	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	4,575,335	847,023	5,422,358	(2,495,956)	7,918,314	(330,877)
FUND BALANCE						
Beginning of year	31,333,474	(1,786,524)	29,546,950	29,546,950	-	29,546,950
End of year	\$ 35,908,809	\$ (939,501)	\$ 34,969,308	\$ 27,050,994	\$ 7,918,314	\$ 29,216,073

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SALARY STABILIZATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	135,421	-	135,421	350,000	(214,579)	400,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	135,421	-	135,421	350,000	(214,579)	400,000
EXPENDITURES						
Current						
Public Safety						
Executive						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	135,421	-	135,421	350,000	(214,579)	400,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,000,000	(15,000,000)	-
Transfers out	(4,050,000)	-	(4,050,000)	(5,300,000)	1,250,000	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,050,000)	-	(4,050,000)	9,700,000	(13,750,000)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(3,914,579)	-	(3,914,579)	10,050,000	(13,964,579)	400,000
FUND BALANCE						
Beginning of year	26,811,253	-	26,811,253	13,325,408	13,485,845	13,368,248
End of year	\$ 22,896,674	\$ -	\$ 22,896,674	\$ 23,375,408	\$ (478,734)	\$ 13,768,248

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2010**

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
ASSETS	
Cash and cash equivalents	\$ 3,155,755
Share of pooled assets - general pool	300
Investments	8,656,591
Receivables (net of allowance for uncollectibles)	-
Due from other funds	-
Other assets	-
TOTAL ASSETS	11,812,646
LIABILITIES	
Accounts payable and other current liabilities	24,924
Due to other funds	-
Claims and judgments payable	7,230,716
TOTAL LIABILITIES	7,255,640
NET ASSETS	
Restricted for:	
Claims and judgments	4,557,006
Unrestricted	-
TOTAL NET ASSETS	\$ 4,557,006

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
OPERATING REVENUES	
Service Charges	
Premiums	\$ 16,515,883
Miscellaneous	334,000
TOTAL OPERATING REVENUES	<u>16,849,883</u>
OPERATING EXPENSES	
Claims and judgments	9,661,810
Administrative expenses	776,634
Premiums	3,305,562
Miscellaneous	20,184
TOTAL OPERATING EXPENSES	<u>13,764,190</u>
OPERATING INCOME (LOSS)	<u>3,085,693</u>
NONOPERATING REVENUES	
Interest	<u>26,046</u>
INCOME (LOSS) BEFORE TRANSFERS	3,111,739
TRANSFERS IN	-
TRANSFERS OUT	-
CHANGE IN NET ASSETS	<u>3,111,739</u>
NET ASSETS	
Beginning of year	1,445,267
End of year	<u><u>\$ 4,557,006</u></u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010

	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employer	\$ 13,973,137
Premiums received from employees	1,539,363
Premiums received from retirees and others	1,003,383
Receipts from subrogations	309,466
Claims refunds received	24,534
Claims and judgments paid	(11,716,651)
Administrative fees paid	(769,280)
Insurance premiums paid	(3,242,704)
Miscellaneous expenses paid	(11,184)
Amounts paid to other funds	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>1,110,064</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	-
Transfers out	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of investments	(20,500,535)
Maturities of investments	20,831,032
Interest received	36,406
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>366,903</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,476,967
CASH AND CASH EQUIVALENTS	
Beginning of year	1,679,088
End of year	<u>\$ 3,156,055</u>
RECONCILIATION TO STATEMENT OF NET ASSETS	
Cash and cash equivalents	\$ 3,155,755
Share of pooled assets - general pool	300
TOTAL	<u>\$ 3,156,055</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	<u>\$ 3,085,693</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Add back write-offs to bad debt	-
(Increase) decrease in assets:	
accounts receivable	-
due from other funds	-
other assets	95,596
Increase (decrease) in liabilities:	
accounts payable	(16,384)
due to other funds	-
claims payable	(2,054,841)
Net adjustments	<u>(1,975,629)</u>
Net cash provided (used) by operating activities	<u>\$ 1,110,064</u>

The accompanying notes are an integral part of this statement

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2010**

	AGENCY FUNDS
ASSETS	
Cash and cash equivalents	\$ 26,455,121
Share of pooled assets - general pool	115,064
Share of pooled assets - bureau pool	48,754,185
TOTAL ASSETS	75,324,370
LIABILITIES	
Accounts payable	-
Due to other funds	51,655
Due to taxing bodies and others	75,272,715
TOTAL LIABILITIES	75,324,370
NET ASSETS	\$ -

The accompanying notes are an integral part of this statement

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**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jefferson Parish Sheriff's Office (the "Sheriff") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Sheriff's significant accounting policies are described below.

1. Reporting Entity

Under GASB's Codification of Governmental Accounting and Financial Reporting Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Jefferson Parish Government (the Parish Council) is considered to be the primary government for financial reporting purposes for the Parish of Jefferson.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing body, and 1) the ability of the primary government to impose its will on that organization, or 2) whether the potential exists for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. Additionally, a component unit can be an organization for which the nature and significance of its relationship with the primary government is such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

For reporting purposes, the Sheriff is not considered to be a component unit of the Parish Council. Instead, the Sheriff is considered to be a "stand-alone" special purpose government. This decision is based on the following:

- 1) The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
- 2) The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official by the citizenry in a general, popular election.
- 3) The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
- 4) The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 5) The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, a one-quarter cent sales tax, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the financial report of the Sheriff is separate and apart from the Parish Council and includes all of the funds and component units for which the Sheriff is financially accountable. As such, because the Sheriff serves as the Chief Executive Officer of the Law Enforcement District of Jefferson Parish, the operations of the District, although a separate legal entity, are, in substance, part of the Sheriff and are included (i.e., blended) within the Sheriff's financial report. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Jefferson Parish is reported within the Sheriff's financial report as an Agency Fund.

2. Description of Activities

As the Chief Executive Officer of the Law Enforcement District of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the Parish through the establishment of community policing details, neighborhood watch programs, anti-drug abuse and other programs. The Sheriff also administers the parish jail and correctional facilities and exercise duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, and other duties.

The Sheriff also serves as the ex-officio tax collector of the parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsman licenses, fines, costs and bond forfeitures imposed by the local district courts.

3. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Sheriff. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Because of the nature of the Sheriff's operations, the Sheriff reports only governmental activities.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements of the Sheriff. Funds are used by the Sheriff to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The funds of the Sheriff are classified into three categories: *governmental, proprietary and fiduciary*. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the Sheriff's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the Sheriff not accounted for in some other fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Sheriff reports the following "major" governmental funds:

The ***General Fund*** is the general operating fund of the Sheriff. It is used to account for all financial resources except those required to be accounted for in another fund.

The ***Salary Stabilization Special Revenue Fund*** is used to account for funds generated by staffing shortages realized after Hurricanes Katrina and Rita. These funds can only be used for salaries when staffing levels reach pre-Katrina levels. Funds will be transferred to General Fund as needed.

The ***Federal Grants Special Revenue Fund*** accounts for those grants received directly from the federal government and for those grants not accounted for in any other fund. The grants accounted for includes COPS, TSA Canine, and Gulf Coast High Intensity Drug Trafficking Area (HIDTA) grants.

The ***Communications Reserve Capital Project Fund*** accounts for the proceeds of the Homeland Security Grant Program (HSGP) and Urban Area Security Initiative (UASI) received from the U.S. Department of Justice via the City of New Orleans and Jefferson Parish Council. The funds are being expended on the Region 1 Interoperability Project.

The ***Buildings & Improvements Capital Project Fund*** accounts for monies set aside from the General Fund for capital improvements to Sheriff's Office buildings and facilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. *Internal Service Funds* (primarily self-insurance funds) are used by the Sheriff to account for financing of goods or services provided by one department to other departments of the Sheriff on a cost-reimbursement basis. Operating expenses of the internal service funds include the costs of claims and judgments, related administrative expenses, and premiums for commercial policies. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. *Agency funds* generally are used to account for assets that the Sheriff holds on behalf of others as their agent. The Tax Collector fund holds funds, such as taxes, cash bonds, fees, etc., due to taxing bodies and others. The Sheriff's Account accounts for collections and distributions related to civil suits, sales, successions, garnishments and redemptions. The Inmate Deposit Fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. The Property and Evidence Fund is used as a depository for funds seized in connection with arrest for narcotics violations. The Parish Details Fund is used to account for money on deposit from the Parish of Jefferson to pay for details worked by Sheriff's Office deputies at various Parish facilities.

4. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and related commissions.

Within the fund financial statements, the accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting.

Governmental fund financial statements are reported using a *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers property taxes and sales taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are state revenue sharing, intergovernmental reimbursement, interest and grants. Ad valorem taxes, sales taxes, fines, commissions and costs collected and held by the Tax Collector Agency Fund on behalf of the Sheriff's General Fund are also accrued. Substantially all other revenues are recorded when received.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The proprietary fund type is accounted for on the *economic resources measurement focus* and the *accrual basis of accounting*. With this measurement focus, all assets and liabilities associated with the operation of this fund type are included on the balance sheet. Proprietary fund type operating statements represent increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of the timing of related cash flows.

5. Assets, Liabilities and Net Assets are Equity

A. Cash and Investments

For reporting purposes, cash and cash equivalents include amounts in demand deposits and petty cash. For the purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

In accordance with GASB statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at costs or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U.S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorized the Sheriff to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the law of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

B. Pooled Assets

The Sheriff follows the practice of pooling its cash and investments in order to maximize earning potential. All funds participate in the pool except for the Tax Collector Agency Fund and the Sheriff's Account Agency Fund. Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets – General Pool".

Funds with negative share report the advance as an interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated each month to each individual fund based on the average balance of its share of pooled assets.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Sheriff also follows the practice of pooling the cash and investments of all funds controlled by the Bureau of Revenue and Taxation Department. Total cash and investments of the pool are reported in the various funds as "Share of Pooled Assets – Bureau Pool". Funds with a negative share in this pool report the advance as an interfund payable, and the Property Tax Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Accumulated interest and fiscal charges, which have not yet been allocated to the various funds, are netted against the pool's cash and investment to arrive at "net pooled assets".

C. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. As a general rule, all interfund balances are eliminated in the government-wide financial statements.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

D. Inventories

The costs of material and supplies acquired by governmental funds (except for the Commissary Sales Special Revenue Fund) are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at June 30, 2010 would not be material to the financial statements.

The inventory of the Commissary Sales Special Revenue Fund consists of consumable food products and other items purchased for resale to inmates of the correctional center. Inventories are valued at cost using a first-in-first-out pricing method and recorded as an expenditure when consumed.

E. Prepaids

Payments made to vendors for services that will benefit periods beyond June 30, 2010, are recorded as prepaid items in both the government-wide and fund financial statements.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

Capital assets, which include property, plant equipment and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Sheriff as assets with an initial, individual cost of more than \$1,000 (except for electronic equipment, which is capitalized 100 percent) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimate fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and are included in construction in progress.

Property, plant, equipment, and infrastructure are depreciated using the straight-line method (with a mid-year convention) over the following estimated useful lives:

<u>Asset Category</u>	<u>Useful Life in Years</u>
Buildings and Improvements	40
Equipment (including furniture and fixtures)	3
Vehicles and Heavy Equipment	5
Infrastructure	40

G. Compensated Absences

It is the Sheriff's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since it is the Sheriff's policy to not pay any amounts when employees separate from service to the Sheriff. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with GASB Statement No. 16, an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

H. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are recognized as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable, if any, are reported net of the applicable bond premium or discount. Bond issuance costs, if any are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources which discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Payments of principal and interest are recorded as expenditures only when due.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balances are amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use. Designated fund balances represent tentative plans for future use of financial resources that are subject to change.

J. Use of Estimates

Preparation of financial statements in accordance with generally accepted accounting principles requires the Sheriff to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures. Actual results could differ from the estimates that were used.

K. Subsequent Events

The Sheriff has evaluated subsequent events through December 21, 2010, the date the financial statements were available to be issued.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$7,903,394 difference are as follows:

Capital outlay	\$ 24,101,727
Depreciation expense	<u>(16,198,333)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	<u><u>\$ 7,903,394</u></u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.” The details of this \$(128,815) difference are as follows:

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)**

In the statement of activities, only the *gain (loss) on the sale of capital assets* is reported. Thus, the change in net assets differs from the change in fund balance by the following:

Cost of assets disposed of during the year	\$ (5,968,778)
Accumulated depreciation on assets disposed of	<u>5,839,963</u>
Net adjustment to increase (decrease) <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets - governmental activities</i>	<u>\$ (128,815)</u>

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

Formal budgetary accounting is employed as a management control device during the year for the General and Special Revenue Funds (except for the following grant funds: Federal Grants, Drug Enforcement, Multi-Jurisdictional Task Force, Project Income and Local Law Enforcement Block Grant (LLEBG) grant funds). Because grants can span over several years and because financial reporting to granting agencies is required on a "grant-to-date" basis, budgetary data for the Federal Grants Special Revenue Funds is presented on a "grant-to-date" basis, not an annual basis. Capital Project Funds are not presented since the funds are budgeted over the life of the respective project and not on an annual basis. The annual budgets and the grant-to-date budgets are legally adopted each year by a resolution authorized by the Sheriff.

Expenditures may not exceed budgeted appropriations at the fund level. Management of the Sheriff may make line-item adjustments within a fund without the Sheriff's approval as long as the total revenues and expenditures do not change. Appropriations which are neither expended nor encumbered lapse at year end.

Budgets are adopted for the General and Special Revenue funds (except those noted above) on a basis consistent with generally accepted accounting principles (GAAP), except that (1) expenditures represented by unpaid invoices received after the year-end budgetary cut-off and which had not been encumbered are recognized when paid, (2) encumbrances are recorded as expenditures, (3) amounts paid under capital leases are budgeted as rent expenses rather than debt service, and (4) sales taxes and the related commissions are recorded when received.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

In accordance with the Louisiana Local Government Budget Act (LSA-RS 39:1301), the procedures used by the Sheriff in establishing the budgetary data in the financial statements include public notices of the proposed budget, public inspections and hearings. The budget is then legally adopted by the Sheriff through a formal implementation letter. All amendments to the budget must also be approved by the Sheriff. Budgeted amounts included in the accompanying statements are as originally adopted or as finally amended by the Sheriff as of June 25, 2010.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

2. Amendments to the Budget

The Sheriff made several supplemental budgetary appropriations through the year, the final being made on June 25, 2010. The most significant of the changes made are described below:

Revenues of the General Fund decreased by \$(4,500). The largest changes were seen in ad valorem taxes (down \$238,500), sales taxes (down \$1,069,500), intergovernmental revenues (down \$41,000), services charges, fees and commissions (down \$821,500), interest (down \$264,500) and miscellaneous income (up \$2,430,500). Property taxes decreased due to a drop in collections of current year taxes of nearly \$(508,000), offset by an increase of \$270,000 in back tax collections due to the inclusion of a second tax sale in the current year. Sales taxes decreased due to the local economy continuing to wane from the boom caused by Hurricanes Katrina and Rita, as well as the effects of the national recession. The Parish of Jefferson is still the wholesale and retail leaders in the area in providing goods toward rebuilding the New Orleans Metropolitan area; however, most of the damages that occurred in Jefferson Parish have been repaired. Intergovernmental revenues decreased due primarily to an increase of \$75,000 in Federal Grants, a decrease in State Supplemental Pay of \$(229,000) caused by less employees being eligible for the pay, a decrease of \$(315,000) in video poker allocations from the State (again, a function of the downturn in the economy), and an increase of \$432,000 in Airport Details, as more security was called for at the airport. Service charges and commissions went down \$(821,500) primarily due to a decrease in sales tax commission (see above explanation) of \$1,545,500, offset by an increase of \$530,000 in other commissions (primarily from garnishments and seizures) and an increase of \$152,500 in civil and criminal fees. Interest decreased by \$(264,500) due to rapidly declining rates during the year (approximately 0.20 at year end as compared to over 0.50 in prior year). Finally miscellaneous income was up by \$2,430,500 primarily due to reimbursements billed to BP relating to the BP Deepwater Horizon oil spill response (See Note F.4). The Sheriff provided damage assessments and security services in Grand Isle and Lafitte during this event.

Expenditures of the General Fund were decreased by \$(63,450). A breakdown by bureau follows:

Fund/Bureau	Original Budget	Amendments	Final Budget
General Fund			
Executive	\$ 1,014,250	\$ 36,250	\$ 1,050,500
Civil and Support Services	11,242,450	2,981,800	14,224,250
Finance and Administrative	8,843,250	(2,734,000)	6,109,250
Fleet	12,643,000	(433,000)	12,210,000
Revenue and Taxation	3,557,750	(74,750)	3,483,000
Operations	20,696,750	105,500	20,802,250
Special Operations	6,598,500	(128,500)	6,470,000
Technical Services	11,860,000	355,000	12,215,000
Internal Management	2,528,500	(326,500)	2,202,000
Criminal Investigations	11,079,500	(194,000)	10,885,500
Special Investigations	4,598,000	(449,500)	4,148,500
Narcotics	4,528,750	32,750	4,561,500
Corrections	18,904,000	765,500	19,669,500
Total	\$ 118,094,700	\$ (63,450)	\$ 118,031,250

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The increase of \$2,981,800 in the Civil and Support Services Bureau resulted primarily from the reclassification of the General Services Division from the Finance and Administrative Bureau to the Civil and Support Bureau during 2010. As a result of this reclassification, increases were seen in salaries (up \$810,550) and general operating costs (up \$2,116,500). Included in the increase in salaries was a jump of \$101,250 in health insurance as the Sheriff increased health premiums in January 2010. The increase in general operating costs included items like utilities, janitorial costs and repairs and maintenance (i.e., General Services related).

The \$(2,734,000) decrease to the Finance Bureau's expenditures resulted from the reclassification of the General Services Division to the Civil Services Bureau noted above. In total, salaries dropped \$(563,250), general operating costs dropped \$(1,832,750), materials and supplies went down \$(75,000), and capital outlay dropped by \$(260,000). All of these decreases mirrored the increases noted in the Civil and Support Bureau.

The \$(433,000) decrease in Fleet was the result of 1) an increase of \$133,000 in material and supplies due to an increase of \$140,500 in the cost of gasoline (from less than \$2.50 per gallon to \$2.75 per gallon), and 2) a decrease of \$(559,000) in capital outlay to account for cuts in the number of vehicles purchased.

The \$105,500 increase in Operations Bureau is due to 1) an increase of \$157,500 in salaries and benefits, primarily due to the increase in group health rates (up \$140,000), and 2) a decrease of \$(37,000) in capital outlay, as the Sheriff froze capital expenditures for a period in 2010.

The Special Operations Bureau budget decreased \$(128,500) due primarily to a decrease in capital outlay expenditures of \$104,500. This decrease was a result of the freeze in capital expenditures noted above.

The increase of \$355,000 seen in Technical Services was primarily due to 1) an increase of \$288,250 in salaries and benefits (\$243,750 relates to raises given in the 911 section as well as the filling of open positions and \$39,000 was seen in health insurance premiums – rate increase), and 2) an increase of \$72,500 in general operating costs, primarily due to additional extraditions.

The Internal Management Bureau budget decreased \$(326,500) primarily due 1) a drop in salaries and benefits of \$(184,500) caused by the elimination of a few positions, 2) a drop of \$(51,500) in general operating costs, as outside services were decreased, and 3) a drop of \$(60,000) in materials and supplies as ammunition purchases for the range decreased.

The \$(194,000) decrease in the Criminal Investigations Bureau was primarily due to 1) a decrease in salaries and benefits of \$(275,000) caused by the elimination of a few positions, 2) an increase of \$126,50 in general operating costs due to the funding of the Cops and Clergy Coalition, and 3) a decrease of \$(35,500) in capital outlay related to the freeze in capital expenditures noted above.

The \$(449,500) decrease in the Special Investigations Bureau came primarily in the salaries and benefits area, which saw a drop of \$423,250. This decrease was caused by the elimination of several positions in the Traffic Division.

The increase of \$765,500 in the Corrections Bureau resulted from the increase in staff in the jail as the Sheriff attempts to bring jail occupancy back to pre-Katrina levels. \$681,750 of the increase was seen in salaries and benefits.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Other Financing Sources (Uses) changed by \$(2,224,029). Operating transfers out decreased \$(25,000) to eliminate a budgeted transfer to the Region 1 Communications O & M Special Revenue Fund to cover costs not paid for by the State or the Region. Operating transfers in decreased by \$(2,249,029), due to 1) a decrease of \$(2,500,000) in the amount to be transferred from the Salary Stabilization Special Revenue Fund to cover anticipated increases in salaries and benefits (this fund accumulated funds generated from staffing shortages in prior years to help fund future operations once staffing is up to pre-Katrina levels), 2) a decrease of \$(23,500) in the transfer from the Commissary Sales Special Revenue Fund based on a decrease in anticipated net revenues in this fund, 3) a decrease of \$(529) relating to the closure of the Junior Deputy Special Revenue Fund, and 4) an increase of \$275,000 to reflect a transfer from the Region 1 Communications O & M Special Revenue Fund for previous year's cost overruns. The Region 1 fund was able to obtain reimbursement from the State for costs that the Sheriff's General Fund had previously covered.

The end result of the above noted changes was to decrease the originally budgeted deficit of \$(330,877) down to a deficit of \$(2,495,956). The estimated fund balance of the general fund is budgeted at \$27,050,994, which is 22.9 percent of currently budgeted expenditures (still slightly higher than our target of 20.0 percent of operating expenditures).

The Sheriff's Special Revenue Funds with Budgets also had a few changes during the year. Overall, revenues went up \$387,700, expenditures went up \$504,000, and other financing sources (uses) decreased by \$(275,971). The change in revenues was primarily seen in the Region 1 Communications O & M Special Revenue Fund which had an increase in state grants of \$276,000 to cover operating costs in the region. The increase in expenditures was primarily seen in the State Asset Forfeiture Special Revenue Fund which increased its capital outlay by \$377,000 in order to purchase additional vehicles and equipment. The other financing sources (uses) changed to reflect a \$25,000 drop in transfers in from the General Fund and an increase of \$250,971 in transfers out to the General Fund. Both of these changes were in the Region 1 Communications O & M Special Revenue Fund.

3. Expenditures in Excess of Appropriations

One fund had expenditures on a budgetary basis in excess of appropriations during the year: the Junior Deputy Special Revenue Fund had actual expenditures of \$51, which exceeded appropriations by \$51. The Junior Deputy fund exceeded budget in the cost of program and activities. This fund was closed during the year and a small expenditure was posted to it before the balance in the fund was transferred to the General Fund. This amount was absorbed by available revenues or fund balance.

4. Reconciliation of Budgetary Basis to GAAP Basis of Accounting in Fund Financial Statements

The Statement of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget (Budgetary Basis) – General Fund presents a comparison of the legally adopted budget with actual data on the budgetary basis. Since accounting principles on the budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other sources over expenditure and other uses for the year ended June 30, 2010, is presented below:

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

	<u>General Fund</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 5,422,358
Basis Difference	
To adjust for accrual of sales taxes	42,114
To adjust for expenditures for unpaid invoices	760,529
To adjust for expenditures for payroll accrual	(464,291)
Timing Differences	
To adjust for encumbrances	(1,185,375)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 4,575,335</u>

5. Reconciliation of Budgetary Basis to GAAP Basis of Accounting for Special Revenue Funds

On the Non-major Special Revenue Funds that adopt annual budgets, the same differences noted above exist between the actual data on a GAAP basis and actual data on the budgetary basis. A reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other resources over expenditures and other uses for the year ended June 30, 2010, is presented below.

	<u>Non-major Special Revenue</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis) - Non-Major Special Revenue Funds	\$ (223,743)
Basis Difference	
To adjust for expenditures for unpaid invoices	(400,635)
Timing Differences	
To adjust for encumbrances	391,275
Entity Differences	
To record excess (deficiency) of revenues and other sources over expenditures and other uses for non-budgeted funds	(23,827)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) - All Non-Major Special Revenue Funds	<u>\$ (256,930)</u>

6. Negative Net Assets/Deficit Fund Balances

At June 30, 2010, none of the Sheriff's funds had negative assets or deficit fund balances.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

1. Deposits with Financial Institutions and Investments

Deposits with Financial Institutions

The deposits at June 30, 2010, consisted of the following:

	Cash	Certificates of Deposit	Other	Total
Deposits in Bank Accounts per Balance Sheet	\$ 98,542,865	\$ -	\$ -	\$ 98,542,865
Bank Balances of Deposits Exposed to Custodial Credit Risk:				
A. Uninsured and uncollateralized	\$ -	\$ -	\$ -	\$ -
B. Uninsured and collateralized with securities held by the pledging institution	-	-	-	-
C. Uninsured and collateralized with securities held by the pledging institution's trust department or agent but not in the Sheriff's name	-	-	-	-
Total Bank Balances Exposed to Custodial Credit Risk	\$ -	\$ -	\$ -	\$ -
Total Bank Balances - All Deposits	\$ 105,431,250	\$ -	\$ -	\$ 105,431,250

Petty cash is not required to be reported in the note disclosure, however, to aid in reconciling amounts reported on the Statement of Net Assets to the amounts reported in this note, the Sheriff held \$10,950 in petty cash at June 30, 2010.

Investments

Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or the counterparty's trust department or agent but not in the entity's name. The following table lists each type of investment exposed to custodial credit risk and the reported amount and fair value of all investments regardless of custodial credit risk exposure.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, Unregistered, and Held by Counterparty	Uninsured, Unregistered, and Held by Counterparty's Trust Department or Agent but Not in the Entity's Name	Reported Amount	Fair Value
U.S. Instrumentalities Discount Notes	\$ 21,853,992	\$ -	\$ 21,853,992	\$ 21,684,541
Commercial Paper	2,726,931	-	2,726,931	2,727,156
Total Categorized Investments	<u>\$ 24,580,923</u>	<u>\$ -</u>	<u>24,580,923</u>	<u>24,411,697</u>
Louisiana Asset Management Pool			39,706,352	39,706,352
Total Investments			<u>\$ 64,287,275</u>	<u>\$ 64,118,049</u>

As shown above, the Sheriff has investments in shares of the Louisiana Asset Management Pool (LAMP), a state sponsored external investment pool. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

Credit Risk Investments

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSRO's). It is the Sheriff's policy to limit its investments in these investment types to the top rating groups. State statutes also allow the Sheriff to invest in the Louisiana Asset Management Pool (LAMP). The following table lists the Sheriff's investments by credit quality rating, whether held directly or indirectly (i.e., LAMP):

<u>Rating</u>	<u>Fair Value</u>
A1/P1	\$ 2,727,156
AAA	21,684,541
AAAm (i.e., LAMP)	39,706,352
	<u>\$ 64,118,049</u>

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Interest Rate Risk

In accordance with the Sheriff's investment policy, exposure to declines in fair values is managed by limiting the maturity of its investments to less than 2 years. At June 30, 2010, the average number of days of investments held was 222 days.

Concentration of Credit Risk

The Sheriff's investment policy does not allow for an investment in any one issuer that is in excess of fifty percent of the Sheriff's total investments, with the exception of investments in LAMP or U.S. Treasury Securities, in which there are no limits. The following is a list of all investments of greater than 5 percent in a single issuer:

Issuer	Amount	% of Total Investments
LAMP (State Pool)	\$ 39,706,352	61.93%
FHLB	9,668,015	15.08%
FNMA	7,031,658	10.97%
FHLMC	4,804,140	7.49%
Issuers with Amounts Less Than 5 Percent	2,907,884	4.53%
	<u>\$ 64,118,049</u>	<u>100.00%</u>

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

2. Pooled Assets

A reconciliation of pooled assets held in the General Pool at June 30, 2010 is presented below:

<u>Pooled Assets</u>	<u>General Pool</u>
Cash	\$ 16,036,801
Investments	46,231,561
Accrued Interest receivable	-
Less: unallocated interest and fiscal charges	-
Less: accounts payable	(48,458)
Net Pooled Assets	<u><u>\$ 62,219,904</u></u>

<u>Fund</u>	<u>Equity in Pool</u>
Major Funds	
General Fund	\$ 24,133,754
Salary Stabilization Special Revenue Fund	22,896,674
Federal Grants Special Revenue Fund	-
Communications Reserve Capital Project Fund	3,883,626
Buildings and Improvements Capital Project Fund	6,865,183
Non-Major Funds	
Special Revenue Funds	2,061,637
Capital Project Funds	2,263,666
Internal Service Funds	300
Fiduciary - Agency Funds	115,064
Total Equity in Pool	<u><u>\$ 62,219,904</u></u>

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2010 is presented below:

Pooled Assets	General Pool
Cash	\$ 48,818,462
Less: unallocated interest and fiscal charges	(64,277)
Net Pooled Assets	<u>\$ 48,754,185</u>
Fund	Equity in Pool
Tax Collector Agency Funds	
Miscellaneous Fees	\$ 227,487
Criminal Cash Bonds	1,702,384
\$15 Criminal Cash Fees	94,562
Traffic Camera Fines	-
School Bus Safety Program	-
Fines	1,842,644
Property Tax	7,161,940
Sales Tax	37,725,168
Total Equity in Pool	<u>\$ 48,754,185</u>

3. Reconciliation of Deposits and Investments to Fund Financial Statements

The carrying amount of the deposits and investments noted above are displayed on the fund financial statements as follows:

Fund/Pool	Cash and Cash Equivalents	Investments
General Pool (See Footnote D.2)	\$ 16,036,801	\$ 46,231,561
Bureau Pool (See Footnote D.2) - Agency Funds	48,818,462	-
General Fund	214,607	-
Other Governmental Funds	3,862,119	9,399,123
Internal Service Funds	3,155,755	8,656,591
Fiduciary - Agency Funds	26,455,121	-
Total (See Footnote D.1)	<u>\$ 98,542,865</u>	<u>\$ 64,287,275</u>

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Since Agency Funds are not included in the government-wide statements, the deposit balances of \$98,542,865 shown above are reduced by \$75,273,583 (the amount of cash held in the Bureau Pool and in the Agency funds) and then increased by \$4,937,010 (the amount of cash held in the Agency Funds that are due to the Sheriff's office) to arrive at a cash balance of \$28,206,292. This is the amount of cash shown on the government-wide statement of net assets.

4. Receivables

Receivables at June 30, 2010 consist of the following:

	General	Major Governmental Funds	Other Governmental Funds	Total Governmental Funds	Internal Service	Total
Receivables:						
Ad Valorem taxes	\$ 324,370	\$ -	\$ -	\$ 324,370	\$ -	\$ 324,370
Sales taxes	3,244,288	-	-	3,244,288	-	3,244,288
Intergovernmental	2,646,120	3,104,108	465,982	6,216,210	-	6,216,210
Service charges, fees and commissions	6,703,886	-	-	6,703,886	-	6,703,886
Interest	-	-	-	-	-	-
Accounts and other	1,926,785	-	-	1,926,785	-	1,926,785
Subtotal	14,845,449	3,104,108	465,982	18,415,539	-	18,415,539
Less: Allowance for uncollectibles	-	-	-	-	-	-
Net Receivables - Governmental Funds	14,845,449	3,104,108	465,982	18,415,539	-	18,415,539
Less: Receivables from Sheriff's Office Agency Funds						
Ad Valorem taxes and costs	(385,339)	-	-	(385,339)	-	(385,339)
Sales taxes	(1,559,845)	-	-	(1,559,845)	-	(1,559,845)
Commissions on sales taxes	(2,834,884)	-	-	(2,834,884)	-	(2,834,884)
Fines and costs	(105,287)	-	-	(105,287)	-	(105,287)
Interest	-	-	-	-	-	-
Net Receivables - Government-wide	\$ 9,960,094	\$ 3,104,108	\$ 465,982	\$ 13,530,184	\$ -	\$ 13,530,184

Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts. \$850,444 of the General Fund's intergovernmental receivables relates to FEMA claims for Hurricanes Katrina, Gustav and Ike (See Note E.2). In addition, \$1,637,934 of the General Fund's accounts and other receivables relates to the BP oil spill response (See Note F.4).

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

5. Capital Assets

The following is a summary of changes in capital assets during the fiscal year:

	Balance July 1, 2009	Additions	Deletions	Transfers	Balance June 30, 2010
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 55,550	\$ -	\$ -	\$ -	\$ 55,550
Construction in progress	8,147,067	16,162,984	(2,068)	(2,363,172)	21,944,811
Total Capital Assets Not Being Depreciated	<u>\$ 8,202,617</u>	<u>\$ 16,162,984</u>	<u>\$ (2,068)</u>	<u>\$ (2,363,172)</u>	<u>\$ 22,000,361</u>
Capital Assets Being Depreciated:					
Buildings and improvements	\$ 26,238,692	\$ -	\$ -	\$ 1,604,894	\$ 27,843,586
Furniture and fixtures	61,414,044	4,023,529	(397,494)	748,278	65,788,357
Vehicles and heavy equipment	38,028,440	3,915,214	(5,569,216)	10,000	36,384,438
Infrastructure	812,142	-	-	-	812,142
Total Capital Assets Being Depreciated	<u>126,493,318</u>	<u>7,938,743</u>	<u>(5,966,710)</u>	<u>2,363,172</u>	<u>130,828,523</u>
Less Accumulated Depreciation:					
Buildings and improvements	(5,865,283)	(916,868)	-	-	(6,782,151)
Furniture and fixtures	(45,369,149)	(10,280,998)	394,818	-	(55,255,329)
Vehicles and heavy equipment	(25,697,535)	(4,919,499)	5,445,145	-	(25,171,889)
Infrastructure	(158,987)	(80,968)	-	-	(239,955)
Total Accumulated Depreciation	<u>(77,090,954)</u>	<u>(16,198,333)</u>	<u>5,839,963</u>	<u>-</u>	<u>(87,449,324)</u>
Net Capital Assets Being Depreciated					
Buildings and improvements	20,373,409	(916,868)	-	1,604,894	21,061,435
Furniture and fixtures	16,044,895	(6,257,469)	(2,676)	748,278	10,533,028
Vehicles and heavy equipment	12,330,905	(1,004,285)	(124,071)	10,000	11,212,549
Infrastructure	653,155	(80,968)	-	-	572,187
Total Net Capital Assets Being Depreciated	<u>\$ 49,402,364</u>	<u>\$ (8,259,590)</u>	<u>\$ (126,747)</u>	<u>\$ 2,363,172</u>	<u>\$ 43,379,199</u>
Total Net Capital Assets - Governmental Activities	<u>\$ 57,604,981</u>	<u>\$ 7,903,394</u>	<u>\$ (128,815)</u>	<u>\$ -</u>	<u>\$ 65,379,560</u>

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Depreciation expense was charged to the functions/segments of the Sheriff as follows:

	Depreciation Expense
Governmental Activities	
Executive	\$ 16,291
Civil and Support Services	750,356
Finance and Administrative	8,805,570
Fleet	4,118,493
Revenue & Taxation	17,726
Operations	57,815
Special Operations	1,294,002
Technical Services	257,227
Internal Management	484,596
Criminal Investigations	28,532
Special Investigations	2,526
Narcotics	351,826
Corrections	13,373
 Total Depreciation Expenses - Governmental Activities	 <u><u>\$ 16,198,333</u></u>

The Construction in Progress of \$21,944,811 relates to several ongoing projects. A breakdown of these projects is presented in the table below. The required future financing represents the amount needed to complete each individual project, not necessarily how much money is needed. Five of the projects have been funded with the proceeds of the \$30,000,000 Limited Tax Revenue Bonds that were issued by the Jefferson Parish Law Enforcement District (LED) in July 2008 (See Note D.7). The projects being funded by the LED bonds are identified in the table below. The remaining projects are being funded with local (i.e. general) funds. Thus, at this time, these projects are all fully funded.

The majority of the projects are being accounted for in the Buildings and Improvements Capital Projects Fund, which is presented as a "major fund" in the accompanying financial statements. At June 30, 2010, this fund had \$18,053,294 available to fund these projects. There are several other projects that are to be funded out of these monies that are not reflected below because they have not yet started. These projects will be added as the projects are formally approved and awarded.

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Project	LED Project	Expended To Date	Balance to Complete
New 2nd District Station - Manhattan Blvd	LED	\$ 1,039,422	\$ 2,210,091
New 3rd District Station - Leo Kerner Blvd	LED	367,095	3,032,419
New 4th District Station - Zephyr Park	LED	415,535	2,833,980
New Bonnabel Boat Launch & Storage Bldg	LED	394,561	605,439
EB Admin Bldg - Painting and Flooring		61,414	138,586
New Forensics Crime Laboratory Bldg	LED	17,407,370	2,242,944
Ducote Bldg - Office Buildout		396,131	379,570
Grand Isle - Multiplex Bldg Radio Site	LED	-	650,000
Investigation Bureau - Street Crimes Annex		38,459	226,541
Uniform Shop - Renovations		289,666	30,334
New Orleans East Tower - Region One		946,463	-
COPLINK Software Purchase		588,695	411,305
Total Construction in Progress		<u>\$ 21,944,811</u>	<u>\$12,761,209</u>

6. Operating Agreements and Leases

Operating Agreements

The Sheriff has a cooperative agreement with the Jefferson Parish Human Services Authority to help finance the operations of a Social Detox Center. The contract began on January 1, 2005 and expired on December 31, 2007. A new contract was signed with a start date of January 1, 2008 and an expiration date of December 31, 2010. The new agreement requires quarterly payments of \$7,500. The amount paid under this agreement during the fiscal year totaled \$30,000.

The Sheriff has a month-to-month agreement with the Institute for Intergovernmental Research to access the RISS Secure Intranet Service. The agreement calls for a base fee of \$816 per month. Payments made during the current fiscal year totaled \$9,788 under this agreement.

The Sheriff also has a month-to-month agreement with the Louisiana Department of Public Safety to access its network system at a cost of \$561 per month. During the current fiscal year, the Sheriff paid \$6,732 under this agreement.

The Sheriff is a party to an agreement with the Jefferson Parish Clerk of Court, District Attorney, 24th Judicial Court, and the Parish of Jefferson to access to its "CDMIS" (criminal justice integrated network) system at a base hourly rate. Under this agreement, the Sheriff pays the vendor's monthly fee in total and is then reimbursed by the other parties for their share. This agreement was entered into for 12 months expiring on June 30, 2010. During the fiscal year, the Sheriff's share of the costs was \$3,147.

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Operating Leases

The Sheriff has various operating leases for land, buildings, equipment and vehicles. A summary of the major leases is as follows:

The Sheriff entered into a lease on October 1, 2006 to provide office space for the Internal Affairs Division which would be separate and apart from the Sheriff's other administrative offices. The expiration date on this lease was September 30, 2009. A new lease was signed for two additional years, ending September 30, 2011. The expired lease called for monthly payments of \$5,502 (adjusted for inflation) and the new lease calls for monthly payments of \$5,664. Payments made under these two leases totaled \$67,646.

The Sheriff has a non-cancellable lease agreement for office space in a local mall for the 2nd District. The original lease term was for 60 months, expiring on September 30, 2008. On January 1, 2009, an extension was signed for 24 additional months, expiring on December 31, 2010. The monthly payment under this lease is \$8,978 (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under these leases for the fiscal year ended June 30, 2010 totaled \$107,741.

On May 1, 2004, the Sheriff entered into a similar office space lease with another local mall for the 4th District. The lease had a term of 60 months and expired on April 1, 2009. Since that date, the lease term has moved to a month-to-month lease. Lease payments under this lease are currently \$6,503 per month (as adjusted for inflation). The agreement also provides for the mall to reimburse the Sheriff for security details at the mall in an amount equal to the monthly rental fee. Payments made and security fees received under this lease for the fiscal year ended June 30, 2009 totaled \$78,030.

On May 1, 2009, the Sheriff entered into a lease for a temporary DNA laboratory. The lease expires November 3, 2010. Monthly payments of \$7,500 are due under this lease. The Sheriff made payments totaling \$90,000 during the year under this lease.

In connection with the 800 MHz radio system, the Sheriff is leasing an electronics room and rooftop antennae space in an eastbank office high-rise. The lease expires on December 31, 2011. The lease calls for monthly payments of \$1,485 (adjusted for inflation) for the electronic room and \$250 per antennae (current rate of \$2,750 covering 11 antennae). Payments made under these leases total \$50,574 for the current fiscal year.

On October 1, 2004, the Sheriff entered into a lease agreement with Konica Copiers for copying/faxing/scanning machines for various departments. The original lease term was 36 months; expiring on September 1, 2008. The lease was renewed on September 1, 2008 for an additional 24 months; expiring September 1, 2010. The base amount on the old lease was \$14,135 per month, while the new base lease is \$18,679. There are several other individual machine leases separate and apart from this lease. The total amount paid during the fiscal year for all of these machines was \$258,968.

Finally, the Sheriff has entered into a variety of other operating leases for land, buildings, vehicles and equipment. Payments made under these leases totaled \$44,969 for the fiscal year ended June 30, 2010.

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The combined minimum payments due under the various lease agreements are as follows:

Fiscal Year Ending June 30,	Land	Buildings	Equipment	Vehicles	Total
2011	\$ -	\$ 134,088	\$ 22,221	\$ -	\$ 156,309
2012	-	25,109	13,207	-	38,316
2013	-	-	-	-	-
Thereafter	-	-	-	-	-
Total Minimum Lease Payments	\$ -	\$ 159,197	\$ 35,428	\$ -	\$ 194,625

7. Long-term Debt

Limited Tax Revenue Bonds

On August 1, 2008, the Law Enforcement District (LED) of Jefferson Parish sold \$30,000,000 in limited tax revenue bonds to fund various capital projects, including the construction of a new crime lab, new district stations, and the replacement of the Bonnabel Boat Launch (see Note D.5) for a breakdown of the projects funded. The bond sale generated bond proceeds of \$30,004,604 and we incurred \$232,470 in bond issue costs. These funds were deposited into the Buildings and Improvements Capital Project Fund.

The bonds are secured and payable from the revenues derived from the ad valorem tax levy of 8.28 mills and will be paid over 20 years, with a final maturity date of September 1, 2028. The bonds mature on September 1 of each year, with interest payable on March 1 and September 1, of each year. The bonds were rated AAA by Standard and Poor's when sold and bear an interest rate that ranges from 3.50 to 5.00 percent. During the fiscal year, \$930,000 of principal was paid and \$1,257,225 of interest was paid. At June 30, 2010, \$29,070,000 is outstanding on these bonds and \$918 is available in the Debt Service Fund to service this debt. A recap of the issue follows.

Type of Debt	Rates	Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Outstanding
			From	To		
LED Limited Tax Revenue Bonds, Series 2008	3.50 - 5.00	9/1/2028	\$ 975,000	\$ 2,250,000	\$ 30,000,000	\$ 29,070,000

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Community Disaster Loan Payable

The Sheriff applied for a special Community Disaster Loan from the Federal Emergency Management Agency (FEMA) in the aftermath of Hurricanes Katrina and Rita. This program is designed to provide badly needed operating funds to local governments in disaster areas. The Sheriff was approved for disaster loans up to \$22,602,120. For the first few months after the storms in 2005, operating revenues were severely depressed and unpredictable. The Sheriff drew down \$6,000,000 against the approved loan amount. Once the local economy stabilized, the Sheriff did not draw down any additional funds. These loans are due and payable on December 19, 2010. Interest accrues on the outstanding amount at an annual rate of 2.69 percent.

As of June 30, 2010, no payments of principal have yet been made, thus, the balance of \$6,000,000 is reflected on the Statement of Net Assets as a noncurrent liability. In addition, the accrued interest payable totals \$713,698 at year-end and is also reflected in the Statement of Net Assets as a noncurrent liability. Since these amounts are technically due within one year, they are included in the amounts due within one year on the Statement of Net Assets. It should be noted, however, that the federal government has refined the loan forgiveness formulas and is allowing Katrina-affected entities with outstanding loans to apply for full or partial forgiveness of these loans. The Sheriff has applied for such forgiveness; however, no official word has been received on how much, if any, of the disaster loan might qualify for forgiveness.

Absent any full or partial forgiveness, the Sheriff also requested an extension on the loan for up to 5 years.

Compensated Absences

Effective July 1, 2000, the Sheriff's annual and sick leave policy was revised to allow full-time employees earn (i.e., "vacation") leave at the rate of 12 to 20 days per year, according to the years of service. A maximum of 30 days can be carried forward from one fiscal year to the next. Upon separation, employees will be paid for no more than 10 day of accumulated leave.

Sick leave is accrued at the rate of 10 to 15 days per year, according to the years of service. Sick leave is granted in total at the beginning of the fiscal year or on a prorated basis upon beginning employment if hired during the year. Earned but unused sick leave can be carried from one fiscal year to the next; however, the maximum carryover is 45 days. Upon separation, an employee will not be paid for any accumulated sick leave.

Effective July 1, 2000, the sick leave policy was supplemented by a short-term disability police. Under this policy, if an employee is sick for 30 consecutive days, he can apply for short-term disability, which will pay 66 2/3 percent of his current salary. The policy will pay the employee for 6 months. The cost of the disability policy is paid 100 percent by the Sheriff's General Fund.

The related costs associated with the future payment of compensated absences are computed at the rate of 22.00%. The accumulated liability as of June 30, 2010 is as follows:

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

	Amount
Annual and Sick Leave	\$ 1,372,782
Related pension costs	302,012
Total	<u>\$ 1,674,794</u>

The General Fund is where most, if not all, of the salaries of the Sheriff are recorded. Thus, the General Fund is where most of the liability for compensated absences is liquidated or paid from.

Changes in Long-Term Liabilities

The following is a summary of the changes in general long-term obligations for the fiscal year ended June 30, 2010:

Type of Debt	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010	Due Within One Year
Limited Tax Revenue Bonds	\$ 30,000,000	\$ -	\$ (930,000)	\$ 29,070,000	\$ 975,000
Community Disaster Loan (including accrued interest)	6,552,298	161,400	-	6,713,698	6,713,698
Compensated Absences	1,628,626	3,322,530	(3,276,362)	1,674,794	1,674,794
Net OPEB Obligation (See Note F.2)	1,362,382	2,875,117	-	4,237,499	-
Total Long-Term Debt	<u>\$ 39,543,306</u>	<u>\$ 6,359,047</u>	<u>\$ (4,206,362)</u>	<u>\$ 41,695,991</u>	<u>\$ 9,363,492</u>

The first principal payment of \$930,000 on the Limited Tax Revenue Bonds was made on September 1, 2009. Next year's payment of \$975,000 is due September 1, 2010. In addition, as most of the leave issued each year is used in the current fiscal year, the Sheriff considers the compensation absences as due in less than one year. Finally, the Net OPEB Obligation is related to future benefits and there are no plans to fund this liability in the near future. Thus, the government-wide statement of net assets includes the \$9,408,492 shown above as payable within one year and the remaining balance of \$32,332,499 is shown as due in more than one year.

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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Debt Service to Maturity

Annual debt service to maturity on outstanding long-term debt, including interest, is as follows:

Fiscal Year Ending June 30,	Limited Tax Revenue Bonds	Community Disaster Loan	Total
2011	\$ 2,196,563	\$ 6,713,698	\$ 8,910,261
2012	2,206,650	-	2,206,650
2013	2,220,075	-	2,220,075
2014	2,231,750	-	2,231,750
2015	2,245,119	-	2,245,119
2016 to 2020	10,897,644	-	10,897,644
2021 to 2025	11,559,087	-	11,559,087
2026 to 2029	9,386,750	-	9,386,750
Subtotal	42,943,638	6,713,698	49,657,336
Less Amounts Representing Interest	(13,873,638)	-	(13,873,638)
Total Debt	<u>\$ 29,070,000</u>	<u>\$ 6,713,698</u>	<u>\$ 35,783,698</u>

8. Taxes Paid Under Protest

The unsettled balance due to taxing bodies and others at June 30, 2010 includes \$8,538,674 under protest. This amount represents protested sales taxes of \$7,601,485 and protested ad valorem taxes of \$937,189. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47:2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protest.

9. Restrictions, Reservations and Designations of Net Assets or Fund Balances

Net Assets – Restricted for Debt Service

This reserve of \$918 reflects the balance in the LED Debt Service Sinking Fund that is restricted to making principal and interest payments on the LED Limited Tax Revenue Bonds (See Note D.7).

Net Assets – Restricted for Claims and Judgments

As discussed in Note E, the Sheriff is primarily self-insured for losses related to health, automotive and professional liability claims. This reserve of \$4,557,006 reflects the balances in the self-insurance funds available to fund current and future claims.

Fund Balance – Reserved for Encumbrances

This reserve represents commitments outstanding at June 30, 2010 for the expenditure of funds obligated by open purchase order and unperformed contracts. The balance of \$924,889 will be liquidated in the following year.

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**NOTES TO FINANCIAL STATEMENTS
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NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Fund Balance – Reserved for Construction

This \$25,533,171 reserve represents monies set aside in the Capital Projects Funds from the ¼ cent sales tax for 1) upgrade of the 800 MHZ radio system - \$5,216,211, 2) buildings and improvements to facilities - \$18,053,294, and 3) upgrade to computer equipment (PCs and laptops) - \$2,263,666.

Fund Balance – Designated

\$8,020,350 of the General Fund's fund balance has been designated for the fiscal year ended June 30, 2010, to reflect management's plans for financing future projects as follows:

Designated for Contingencies

A designation of \$6,000,000 is included in each fiscal year for contingencies that may affect the Sheriff's General Fund. This includes the possibility of a state mandated increase in the pension contribution as well as other salary related costs. It also includes funds set aside for any emergencies (i.e., hurricanes).

Designated for Subsequent Years Expenditures

A designation of \$2,020,350 in the General Fund reflects the amount of current available fund balance budgeted in the subsequent year as a funding source. Since the fiscal 10/11 budget reflects an estimated deficit of \$(2,020,350), this amount is shown as designated at June 30, 2010.

10. **Taxes and Commissions**

Sales Tax

The total sales tax levied and collected in Jefferson Parish during the fiscal year ended June 30, 2010 was 8 ¾ percent. Of this 8 ¾ percent, 4 percent is levied by the State, 1 ½ percent is levied by the Jefferson Parish Public School System (a separate entity), 3 percent is levied by the Parish of Jefferson (a separate entity), and ¼ percent is levied by the Sheriff. Of the 3 percent levied by the Parish, 1/8 of one percent is dedicated to the Sheriff to finance the operations of the Law Enforcement District. In January 2001, based on a parish-wide election, the expiration date of the 1/8-cent tax was extended from 2009 to 2022. In July 2001, based on a parish-wide election, the ¼ cent sales tax was extended to December 2013.

Commissions

As Ex-Officio Tax Collector of the Parish of Jefferson, the Sheriff is responsible for the collection and distribution of ad valorem taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and forfeitures imposed by the district courts. On all collections (other than ad valorem taxes), the Sheriff charges a commission ranging from 9 ½ to 15 percent of the amount collected.

Ad Valorem Tax

In lieu of a commission on ad valorem taxes collected by the Sheriff as Ex-Officio Tax Collector, the Sheriff levies an ad valorem tax on real property within the Parish. The levy is generally made as of November 15 of each year. The tax is then due and becomes an enforceable lien on the property, on the first day of the month following the filing of the tax roll by the Parish Assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor's Office (a separate entity). All land and residential improvements are assessed at 10% of its fair market value, and other property at 15 percent of its fair market value. A homestead exemption is in effect which essentially makes the first \$7,500 of assessed value exempt from taxes.

The number of mills levied on the 2009 and 2008 tax rolls was 8.28. This is the maximum amount allowed under prevailing statutes. It should be noted that 2008 was "reassessment" year, whereby the Parish's Assessor is required to reevaluate the property assessments throughout the parish (this is done every four years). Once the property is reassessed, the taxing agencies must raise or lower their tax levy to account for the change in the assessed values. The statutes then allow the taxing agencies to "roll-forward" their tax levy to the maximum amount authorized by the voters. The Sheriff chose to roll-forward its taxing millage rate to keep it at 8.28 mills authorized. The increases in the assessments made by the Parish Assessor along with this roll-forward resulted in the current tax collections of \$25,732,573. Back taxes (taxes from prior years) amounted to \$855,560. These amounts are recognized as revenue in the Sheriff's General Fund.

11. State Revenue Sharing

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$8,760,355 were received during the year and distributed by the Tax Collector Agency Fund as follows:

<u>Agency</u>	<u>Amount</u>
State:	
Treasurer (East Jefferson Levee District)	\$ 519,347
Jefferson Parish:	
Coroner	123,312
Council	3,890,566
Public School System	2,182,187
Sheriff	1,311,187
Other:	
West Jefferson Levee District	453,921
Various State Pension Plans	279,835
	<u>\$ 8,760,355</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

12. Interfund Transactions

Interfund Receivables/Payables

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 1,294,419	\$ -
Major Funds		
Salary Reserve Special Revenue Fund	-	-
Federal Grants Special Revenue Fund	-	899,013
Communications Reserve Capital Project Fund	-	-
Buildings and Improvements Capital Project Fund	-	-
	-	899,013
Other Governmental Funds		
Commissary Sales Special Revenue Fund	51,655	-
Region 1 Communications O & M Special Revenue Fund	-	179,642
State and Local Grants Special Revenue Fund	-	47,440
LLEBG and JAG Grants Special Revenue Fund	-	168,324
	51,655	395,406
Total Governmental Funds	1,346,074	1,294,419
Internal Service Funds		
Auto Loss and Professional Liability	-	-
Group Health and Life Insurance	-	-
	-	-
Agency Funds		
Inmate Deposits	-	51,655
Total All Funds	\$ 1,346,074	\$ 1,346,074

Amounts due to the General Fund from the various Agency Funds are included in accounts receivable of the General Fund and in amounts due to taxing bodies and others in the Agency Funds in the Fund Financial Statements. The amounts included sales tax receivables, ad valorem taxes receivable, fines, commissions, interest, etc. These amounts, totaling \$4,885,355, are eliminated in the conversion to the government-wide financial statements – See Note D.4.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Interfund Transfers

A Summary of interfund transfers by fund type for the fiscal year ended June 30, 2010 is as follows:

Fund		Transfers In	Transfer Out
General Fund			
	Salary Reserve	\$ 4,050,000	\$ -
	Federal Grants	-	802
	Communications Reserve	-	3,899
	Commissary Sales	132,970	-
	Junior Deputy	54,447	-
	Region 1 Communications O & M	272,847	-
	Multi-jurisdictional Task Force	-	6,755
	LLEBG and JAG Grants	-	1,111
	Computer Equipment	-	500,000
	LED Sinking Fund	-	2,139,913
		<u>4,510,264</u>	<u>2,652,480</u>
Major Funds			
Salary Reserve Special Revenue	General Fund	-	4,050,000
Federal Grants Special Revenue	General Fund	802	-
Communications Reserve Capital Project	General Fund	3,899	-
		<u>4,701</u>	<u>4,050,000</u>
Other Governmental Funds			
Commissary Sales Special Revenue	General Fund	-	132,970
Junior Deputy Special Revenue	General Fund	-	54,447
Multi-jurisdictional Task Force Special Revenue	General Fund	6,755	-
Region 1 Communications O & M Special Revenue	General Fund	-	272,847
LLEBG and JAG Grants Special Revenue	General Fund	1,111	-
Computer Equipment Capital Project	General Fund	500,000	-
LED Sinking Debt Service	General Fund	2,139,913	-
		<u>2,647,779</u>	<u>460,264</u>
Total Governmental Funds		<u>7,162,744</u>	<u>7,162,744</u>
Internal Service Funds			
Auto Loss and Professional Liability		-	-
Group Health and Life Insurance		-	-
		<u>-</u>	<u>-</u>
Total All Funds		<u>\$ 7,162,744</u>	<u>\$ 7,162,744</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE D – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The principal purpose of each transfer is as follows: 1) the Salary Reserve is designed to transfer funds to the General Fund when certain staffing levels are met. \$4,050,000 was transferred this year, 2) the General Fund transferred funds to the various grant funds in the amounts of \$802, \$6,755, and \$1,111 as "cash-matches" required under the grant agreements, 3) \$3,899 was transferred to the Communications Reserve Capital Project Fund to cover costs not covered by a grant, 4) \$500,000 was transferred from the General Fund to the Computer Equipment Fund to cover future purchases, 5) \$2,139,913 was transferred from the General Fund to the LED Sinking Fund to provide funds to pay the principal and interest on long-term debt, 6) the budgetary surplus of \$132,970 was transferred from Commissary Sales to the General Fund, and 7) the Junior Deputy Special Revenue Fund was closed and the balance in the fund of \$54,447 was transferred to the General Fund.

Interfund Elimination

On the Government-wide Financial Statements, all of the above noted interfund activity is eliminated except for those balances due from the Fiduciary (Agency) funds. This is because the Fiduciary funds are not presented as part of the Government-wide Financial Statements.

13. Expenditures of the Sheriff's Office Paid by the Parish Council

The Jefferson Parish Council (a separate entity) provides the Sheriff with a certain amount of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's operating expenses. During the fiscal year ended June 30, 2010, the Parish paid \$168,409 of operating expenditures on behalf of the Sheriff. These expenditures are recorded on the books of the Sheriff and the reimbursement is shown as revenue in the General Fund.

NOTE E - CONTINGENCIES

1. Risk Management

The Statement of Net Assets includes a liability for claims and judgments payable of \$7,230,716. This amount relates to the self-insurance activities of the Sheriff's Auto Loss and General Liability Program and its Group Health and Life program. A breakdown of this liability and a description of each program follows.

	Auto Loss and General Liability	Group Health and Life	Total
Claims and judgments payable	\$ 6,598,416	\$ 657,224	\$ 7,255,640
Less: amount included in accounts payable	(20,424)	(4,500)	(24,924)
Total Claims and Judgements Payable	<u>\$ 6,577,992</u>	<u>\$ 652,724</u>	<u>\$ 7,230,716</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE E – CONTINGENCIES (CONTINUED)

Auto Loss and General Liability

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and to the public; and natural disasters. To protect against these risks, the Sheriff participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability claims are covered by insurance at the rate of \$100,000 per claim; with an aggregate stop-loss of \$500,000 for each loss year (aggregate stop-loss coverage was \$750,000 for 00/01 and 98/99 and \$300,000 for 96/97 and prior years). Excess liability coverage is in effect for losses reported up until August 31, 1990. No excess coverage is available for losses reported after that date, thus, once the aggregate is met, the Sheriff is completely self-insured on general and professional liability cases.

For auto claims, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount. Prior to January 1, 2004, the stop-loss amount was \$1,000,000 per accident. After January 1, 2004, the stop-loss was raised to \$1,750,000 per accident. Excess liability coverage for claims over the stop-loss amount up to \$4,000,000 (\$3,000,000 prior to January 1, 2004) is provided for through a commercial insurance carrier. No claims have exceeded either the \$1,000,000 or \$1,750,000 stop-loss amount for the past three years.

The costs of servicing the auto loss claims and making claim payments are accounted for in the Auto Loss and General Liability Internal Service Fund. The General Fund provides an "operating subsidy" to the fund to finance the claims expense. This subsidy is treated as an "interfund service" and, accordingly, is shown as an expenditure of the General Fund and revenue of the internal service fund. The amount of the subsidy is calculated with consideration given to recent trends in actual claims experience of the Sheriff and, beginning in 1996, a provision for catastrophic losses.

At June 30, 2010, the Auto Loss and General Liability Internal Service Fund had net assets of \$2,560,957 after accruing an estimated \$6,577,992 in claims and judgments payable. This includes liability for claims incurred but not reported of \$1,810,208 for auto claims and \$709,023 for professional liability claims. These liabilities are based on the requirements of GASB Codification Section C50-Claims and Judgments, which requires a liability for claims be recorded in information prior to the issuance of the financial statements indicated that it is probable and the loss can be reasonably estimated.

Loss development factors are used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Claims against the Sheriff totaled approximately \$1,559,840 during the current fiscal year. Of the current and prior year claims, the Sheriff estimates it has \$6,577,992 left to pay. The fund has assets of \$9,159,373 at June 30, 2010 available to pay these claims. Changes in the balances of claims and judgments payable during the past three fiscal years is as follows:

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE E – CONTINGENCIES (CONTINUED)

Fiscal Year	Claims Payable July 1, 2009	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2010
2007-08	\$ 7,150,468	\$ 2,293,071	\$ (2,914,043)	\$ 6,529,496
2008-09	6,529,496	5,645,734	(3,791,705)	8,383,525
2009-10	8,383,525	1,559,840	(3,365,373)	6,577,992

Group Health and Life Insurance

The Sheriff provides health, accident and life insurance to its employees. Under this program, which is administered by a service agent, the Sheriff is self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person. Contributions into the fund are made by the participating employees and are matched by the Sheriff based on the employee's classification. These interfund "premiums" are treated as an "interfund service" and are shown on the fund financial statements as an expenditure to the General Fund and revenue to the Internal Service Fund. Excess liability for claims over the stop-loss amount up to \$1,000,000 is provided for through a commercial insurance carrier. During 9/10, no claims exceeded the \$120,000 stop-loss amount. No claims exceeded the excess liability coverage of \$1,000,000 for each of the past three years. At June 30, 2010, a liability of \$652,724 has been accrued, which represents the amount of claims reported to the service agent but not yet paid and the amount of the claims incurred but not reported. The fund has assets of \$2,653,273 at June 30, 2010 available to pay these claims.

Changes in the balances of claims and judgments payable during the paid three fiscal years is as follows:

Fiscal Year	Claims Payable July 1, 2009	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable June 30, 2010
2007-08	\$ 411,501	\$ 8,579,364	\$ (8,254,633)	\$ 736,232
2008-09	736,232	9,627,118	(9,433,336)	930,014
2009-10	930,014	8,125,907	(8,403,197)	652,724

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE E – CONTINGENCIES (CONTINUED)

2. Litigation

The Sheriff is named as a defendant in a number of lawsuits arising principally from claims related to automobile accidents, negligence, and discrimination. As discussed in Note E.1 above, the Sheriff is primarily self-insured with respect to claims of these types. The Sheriff's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if possible, of the amount or range of potential loss to the Sheriff.

As a result of such review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 – claims and judgments. Loss contingencies amounting to \$6,577,992 categorized as "probable" have been accrued in the Auto Loss and General Liability Internal Service Fund (see Note E.1 above).

3. Federal Assistance

The Sheriff participates in certain federal financial assistance programs. The programs have been audited in accordance with the Single Audit Act of 1996 and OMB Circular A-133. Audits of prior years have not resulted in any disallowance of costs; however, the grantor agency may provide for further examinations. Based on past experience, the Sheriff believes that further examinations would not result in any material disallowed costs.

Hurricanes Katrina and Rita

The Sheriff incurred various emergency expenses (primarily on overtime and emergency supplies) related to Hurricane Katrina. In addition, several buildings and facilities owned by the Sheriff received storm damage. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$11,440,591 have been filed with FEMA. For the fiscal year ended June 30, 2010, \$159,828 was received, bringing the total receipts to date to \$9,838,529. An additional \$169,235 has been recorded as a receivable on the Statement of Net Assets t June 30, 2010. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. Several projects are still ongoing as of the date of this report. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, construction costs, etc.).

Hurricanes Gustav and Ike

On August 29, 2008, Hurricane Gustav struck just west of the New Orleans Metropolitan Area. Due to the severity of the storm, the New Orleans Metropolitan Area, including Jefferson Parish, was evacuated. While the widespread wind and flood damage that was experienced during Hurricane Katrina did not occur, there was minor to moderate damage in parts of the northern part of the Parish. The southern-most part of the Parish, including the community of Grand Isle, experienced severe damage. The Sheriff's facilities were spared any significant damage.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE E – CONTINGENCIES (CONTINUED)

The Sheriff's Office provided emergency services before, during and after the Hurricane. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$6,186,787 have been filed with FEMA. Because costs related to this disaster are being reimbursed at a 90% rate, only \$5,568,108 was recorded as a receivable. The difference of \$618,679 is considered a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2010, \$5,029,370 was received. The balance of \$538,738 is recorded as a receivable in the Statement of Net Assets at June 30, 2010. These amounts relate to project worksheets where the work has been completed and total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertain (scope of loss, changes in construction costs, etc.).

On September 11, 2008, Hurricane Ike passed just south of the coast of Louisiana and struck the State of Texas. While the area was spared a direct hit, the southern parts of the Parish, including the communities of Grand Isle, Lafitte, Barataria, and Crown Point suffered significant damage from storm and tidal surges. Again, the Sheriff's facilities were spared any significant damage.

The Sheriff's office again provided emergency services before, during and after the Hurricane. Special task forces were deployed in the worst affected areas. Most of these costs are eligible for reimbursement through the Federal Emergency Management Agency's (FEMA) Public Disaster Assistance program. To date, claims totaling \$621,713 have been filed with FEMA. Because most of the costs related to this disaster are being reimbursed at a 100% rate, \$619,038 was recorded as a receivable. The difference of \$2,675 is considered by a local match and must be funded by the Sheriff. For the fiscal year ended June 30, 2010, \$476,567 was received. The balance of \$142,471 has been accrued as a receivable in the Statement of Net Assets at June 30, 2010. These amounts relate to project worksheets where the work has been completed and the total loss can be estimated. The total amount of claims may ultimately be more or less than the amount noted due to various uncertainties (scope of loss, changes in construction costs, etc.).

NOTE F – OTHER INFORMATION

1. Pension Plan

Plan Description and Provisions

The Sheriff contributes to the Sheriff's Pension & Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a state-wide public retirement system for the benefit of sheriff and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

Contributions of participating sheriffs, together with shared and local and state revenues, are pooled within the System to fund accrued benefits. Both employer and employee contribution rates are approved by the Louisiana Legislature. The System provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension & Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802, by calling (225) 319-0500, or emailing "info@lsprf.com".

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F – OTHER INFORMATION (CONTINUED)

Funding Policy

In addition to ad valorem and insurance premium taxes and are remitted to the System (which constitutes the major funding of the System), plan members are required by state statute to contribute a percentage of their gross salary and the Sheriff is required to contribute at an actuarially determined rate. The employee's rate is 10.00 per cent (effective October 1, 2004). For those employees hired before July 1, 1999, the Sheriff contributes 7.00 percent to the employee's 10.00 percent and the employee contributes 3.00 percent. For those employees hired after July 1, 1999, the employee is responsible for the entire 10.00 percent. During 09-10, the employer's rate was 11.00 percent of covered payroll. The contributions for the year ended June 30, 2010 were as follows:

Source	Amount	Covered Payroll	Percent of Covered Payroll
Employee	\$ 6,503,887	\$ 65,038,602	10.00%
Employer	7,154,249	65,038,602	11.00%

The Sheriff's contributions (including the employer share and the employee share paid by the Sheriff on the employee's behalf) for the previous three fiscal years were \$9,189,223 (14.1%), \$9,605,797 (14.4%), and \$8,988,229 (14.7%), which equaled the required contributions for each year.

2. Post-employment Benefits

Plan Description

The Sheriff's medical benefits are provided through a self-insured single-employer plan and are made available to employees upon actual retirement. The retiree pays 100% of a reduced blended rate to continue coverage in the plan.

Retirement eligibility occurs after 12 years of service, but in practice employees historically have retired much later. After analysis of historical retirement age and service patterns, the retirement assumption selected is as follows: the earliest age of 50 and 30 years of service; age 60 and 25 years of service; or, age 70 and 10 years of service. Complete plan provisions are included in the official plan documents on file with the Insurance Division. There is no separate, audited GAAP-basis OPEB report issued for this plan.

The life insurance amounts in force while employees are active are reduced by 50% upon retirement. The retiree pays 100% of the blended rate for post-retirement life insurance, plus an additional \$.10/\$1,000. The blended rate, currently \$.27/\$1,000 per month, has been "unblended" using the mortality table assumption in this valuation as a benchmark (described below under "Mortality Rate") to determine the actual costs borne by the employer. The employer actually pays an implicit subsidy for the post-retirement life insurance, which is more than the apparent blended rate. The "current" employer premiums for active and retired in the Appendix are based on the unblended rate. Based on historical experience, we have also assumed that 7.2% of retirees declined life insurance coverage.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F – OTHER INFORMATION (CONTINUED)

Contribution Rates

Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The Plan provisions and contribution rate are contained in the official plan documents.

Funding Policy

Until 2008, the Sheriff recognized the cost of providing post-employment medical and life benefits (the Sheriff's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a "pay-as-you-go" basis.

Effective with the Fiscal Year beginning July 1, 2008, the Sheriff implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In 2009/2010, the Sheriff's portion of health care funding cost for retired employees totaled \$1,113,720 and the life insurance totaled \$228,285. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution

The Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2009 is \$3,440,510 for medical and \$800,903 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 1,146,854	\$ 193,349
30 year UAL Amortization Amount	2,293,656	607,554
Annual Required Contribution (ARC)	<u>\$ 3,440,510</u>	<u>\$ 800,903</u>

Net Post-employment Benefit Obligation (Asset)

The table below shows the Sheriff's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2010. This amount is included in Noncurrent Liabilities on the Statement of Net Assets (See Note D.7).

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F – OTHER INFORMATION (CONTINUED)

	Medical	Life
Beginning Net OPEB Obligation (Asset) at July 1, 2009	\$ 804,043	\$ 558,339
Annual Required Contribution	3,440,510	800,903
Interest on Net OPEB Obligation (Asset)	32,162	22,334
ARC Adjustment	(46,498)	(32,289)
OPEB Cost	3,426,174	790,948
Contributions	-	-
Current Year Retiree Premiums	(1,113,720)	(228,285)
Change in Net OPEB Obligation (Asset)	2,312,454	562,663
Ending Net OPEB Obligation (Asset) at June 30, 2010	\$ 3,116,497	\$ 1,121,002

The following table shows the Sheriff's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributions	Net OPEB Liability (Asset)
Medical	June 30, 2010	\$ 3,426,174	32.51%	\$ 3,116,497
Life	June 30, 2010	790,948	28.86%	1,121,002

Funded Status and Funding Progress

In the fiscal year ending June 30, 2010, the Sheriff made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2010, the Actuarial Accrued Liability (AAL) was \$41,248,547 (medical) and \$10,926,364 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010, the entire actuarial accrued liability of \$41,248,547 (medical) and \$10,926,364 (life) was unfunded.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F- OTHER INFORMATION (CONTINUED)

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 41,248,547	\$ 10,926,364
Actuarial Value of Plan Assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 41,248,547</u>	<u>\$ 10,926,364</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%	0.0%
Covered Payroll	\$ 70,661,263	\$ 70,661,263
UAAL as a Percentage of Covered Payroll	58.4%	15.5%

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events for into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care costs trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

Since the Sheriff has chosen not to fund the plan as of this date, there are no assets in the plan. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45, will be used.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F- OTHER INFORMATION (CONTINUED)

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 12%. The rates for each age are below:

<u>Age</u>	<u>Turnover</u>
18 - 25	20.0%
26 - 40	14.0%
41 - 54	10.0%
55 +	8.0%

Post employment Benefit Plan Eligibility Requirements

Based on past experience, it has been assumed that entitlement to benefits will commence upon the eligibility provisions described above under "Plan Description". Medical benefits are provided to employees upon actual retirement. Entitlement to benefits continue through Medicare to death.

Invest Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expended to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return used in the course of its financial activity.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2009 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which the internal Revenue Service has used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE F- OTHER INFORMATION (CONTINUED)

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the Sheriff for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "unblended" rates for active and retired employees as required by GASB 45. Based on plan experience, it has been assumed that 46.5% of retiring employees would decline post-retirement medical benefits. It has been further assumed that 50% of retirees would decline coverage upon Medicare eligibility (typically at age 65).

3. Deferred Compensation

The Sheriff offers his employees a deferred compensation plan (the "plan") created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all employees, permits them to defer a portion of their salary until further years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer government place all amounts deferred until IRC Section 457 into a trust for the exclusive benefit for participants and their beneficiaries. This change was allowed as early as January 1, 1997, but must have been done by January 1, 1999. In prior years, these assets were solely the property of the Sheriff and subject to claims of the Sheriff's general creditors, and were reported in the Sheriff's financial statements. During the fiscal year ended June 30, 1998, the Sheriff amended its plan to comply with the requirements of the Act. Thus, the Sheriff no longer has ownership of the plan assets and they are no longer reported in the Sheriff's financial statements. Investments are managed by the Plan's trustee (Nationwide Retirement). The choice of the investment option(s) are made by the Plan participants.

4. Significant Event – BP Deepwater Horizon Oil Spill

On April 20, 2010, the BP Deepwater Horizon oil drilling platform exploded and sank off the southeastern coast of Louisiana. Oil spewed into the Gulf of Mexico for the next three months. A good amount of this oil spill affected the Louisiana coastline and interior waterways and bayous, including the southern portion of Jefferson Parish. The Sheriff's employees were called upon to provide assistance in assessing the damages (via our air and marine equipment) and to provide security along the beaches and waterways in Grand Isle and Lafitte. The Sheriff is billing BP to cover labor and equipment costs incurred during this response. As of June 30, 2010, the Sheriff has billed BP \$2,463,041 and \$825,107 has been received. The balance of \$1,637,934 is included in accounts receivable in the Statement of Net Assets at June 30, 2010.

The federal response to this disaster also includes provisions for citizens, businesses, and government agencies to recoup "economic losses" resulting from the oil spill. The loss of the use of commercial fishing grounds and the offshore drilling moratorium may have an effect on the local economy, especially if long-term damage is done to the fisheries. While the seafood industry is not the largest part of the local economy, it does play an important role throughout the area. To date, the Sheriff has not filed any claims against BP relating to economic losses; however, as the true long-term impact of the oil spill is determined, claims may be made in the future.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

COMMISSARY SALES FUND

The Commissary Sales Fund provides a concession service for the inmates of the Parish prison. All profits are used for the benefit of the inmates and prison needs not available from other sources.

JUNIOR DEPUTY FUND

In accordance with LSA RS 33:1422, the Sheriff can spend up to \$50,000 annually to promote youth or junior deputy programs. These funds are accounted for through the Junior Deputy Fund. This fund was closed at year end and the balance in the fund was transferred to the General Fund.

STATE ASSET FORFEITURE FUND

Under State statues LSA RS 32:1550, the Sheriff receives 60 percent of the proceeds of contraband seized in cooperation with state/local law enforcement officials. The proceeds are used exclusively for law-enforcement activities.

RUDE PROGRAM

The RUDE Program (Round Up for Drug Enforcement) allows Jefferson Parish citizens to round up with water bills to the nearest whole dollar. The money collected by the Parish Water Department and remitted to the Sheriff to be spent on drug enforcement.

DEPUTY DISASTER RELIEF FUND

This fund was setup immediately after Hurricane Katrina and was used to deposit donations from citizens and business towards providing relief to Sheriff's Office employees who sustained significant losses from the Hurricane. Relief payments were determined by a committee based on applications filed by employees.

WIDOWS AND ORPHANS

The Widows and Orphans Fund receives contributions from the public. The proceeds are used to benefit widows and orphans of deputies killed in the line of duty.

RECREATION AND RELIEF FUND

The Recreation and Relief Fund provides a vending machine service for the Sheriff's Office. Profits from this fund are used for the benefits of employees, such as equipment for athletic teams and awards for meritorious service.

DEPUTY SCHOLARSHIP FUND

The Deputy Scholarship Fund receives contributions from various civic groups and other non-profit organizations. Educational expenses of deputies are paid from this fund.

REGION 1 COMMUNICATIONS O & M

This fund was set up to account for the operating and maintenance costs of the Region 1 Communications Network. This network includes the Parish of Jefferson, Orleans, Plaquemines, and St. Bernard and provides inter-operable communications to the four parish region. The costs are reimbursed by the State of Louisiana and through various grants and appropriations.

RESERVE DEPUTIES OPERATING FUND

This fund was set up to account for funds generated by our reserve division from working details and other events. The funds are restricted for their use in their operations.

**COMBINING STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS
(CONTINUED)**

DRUG ENFORCEMENT FUND

Under the U.S. Departments of Justice and Treasury, the Sheriff participates in the "Equitable Sharing of Federally Forfeited property" program. Under this program, the Sheriff receives 90 percent of proceeds collected from contraband property seized during law enforcement activities. The proceeds are used exclusively for law enforcement activities.

MULTI-JURISDICTIONAL TASK FORCE

To account for the proceeds of various federal grants received through the Louisiana Commission on Law Enforcement to assist in narcotics investigations.

PROJECT INCOME:

To account for the project income generated by the Multi-Jurisdictional Task Force Grant. These funds can only be expended on costs similar to those allowable under the grant.

STATE AND LOCAL GRANTS

This fund accounts for various State and Local grants received by the Sheriff. Currently, there are grants for an upgrade to the Parish's 911 CAD System and our ARMMS System and two grants from the Parish Council for neighborhood watch cameras.

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

This fund accounts for the proceeds of the Local Law Enforcement Block Grant program received directly from the U.S. Department of Justice. The successor to the block grant program is the Edward Byrne Memorial Justice Assistant Grant program (JAG). These grants are also accounted for in this fund. The funds are expended/distributed in accordance with the projects agreed to by the local law enforcement agencies.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for all resources and expenditures in connection with the servicing of the Sheriff's general long-term debt.

LED SINKING FUND

To account for the payment of principal and interest on the 2008 LED Limited Tax Revenue Bonds.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for all resources and expenditures in connection with the construction or acquisition of major capital facilities, structures and equipment

COMPUTER EQUIPMENT

To account for the accumulation of funds to purchase and/or upgrade the various PCs, laptops, and servers used by the Sheriff.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2010

FUND	ASSETS								TOTAL ASSETS
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS GENERAL POOL	INVESTMENTS	ACCOUNTS RECEIVABLE	ACCRUED INTEREST	DUE FROM OTHER GOVERNMENTS	DUE FROM OTHER FUNDS	INVENTORY	
SPECIAL REVENUE									
Commissary Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,923
Junior Deputy	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	-	1,172,661	-	-	-	-	-	-	1,172,661
RUDIS Program	-	192,413	-	-	-	-	-	-	192,413
Deputy Disaster Relief	5,601	-	-	-	-	-	-	-	5,601
Widows and Orphans	-	6,397	-	-	-	-	-	-	6,397
Recreation and Relief	-	171,047	-	-	-	-	-	-	171,047
Deputy Scholarship	-	15,363	-	-	-	-	-	-	15,363
Region 1 Commemorative O & M	-	53,551	-	-	-	179,642	-	-	179,642
Reserve Degraded Operating Fund	-	-	-	-	-	-	-	-	33,551
Drug Enforcement Fund	132,705	102	-	-	-	2,838	-	-	132,705
Multi-Jurisdictional Task Force	-	51,235	-	-	-	-	-	-	51,235
Project Income	-	-	-	-	-	77,500	-	-	77,500
State and Local Grants	-	-	-	-	-	203,002	-	-	203,002
Local Law Enforcement Block Grants & JAG Grants	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE	138,306	2,461,637	-	-	-	465,982	51,635	-	2,717,580
DEBT SERVICE									
LED Sinking Fund	918	-	-	-	-	-	-	-	918
TOTAL DEBT SERVICE	918	-	-	-	-	-	-	-	918
CAPITAL PROJECTS									
Computer Equipment	-	2,163,666	-	-	-	-	-	-	2,163,666
TOTAL CAPITAL PROJECTS	-	2,163,666	-	-	-	-	-	-	2,163,666
COMBINED TOTALS -									
NON-MAJOR GOVERNMENTAL FUNDS	\$ 139,224	\$ 4,315,303	\$ -	\$ -	\$ -	\$ 465,982	\$ 51,635	\$ -	\$ 4,982,144

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
BARVET, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2010

LIABILITIES AND FUND BALANCES										
FUND	LIABILITIES			FUND BALANCES (DEFICITS)					TOTAL LIABILITIES AND FUND BALANCE	
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	DEBT SERVICE	RESERVED ENCUMBRANCES	CONSTRUCTION	UNRESERVED UNDESIGNATED		TOTAL FUND BALANCE
SPECIAL REVENUE										
Commissary Sales	\$ 25,562	\$ -	\$ -	\$ 25,562	\$ -	\$ -	\$ -	\$ 424,961	\$ 424,961	\$ 450,523
Juvenile Deputy	-	-	-	-	-	-	-	-	-	-
State Asset Forfeiture	406,626	-	-	406,626	-	391,275	-	174,750	766,035	1,172,661
RUIDE Program	-	-	-	-	-	-	-	192,413	192,413	192,413
Deputy Disaster Relief	-	-	-	-	-	-	-	5,601	5,601	5,601
Widows and Orphans	-	-	-	-	-	-	-	6,397	6,397	6,397
Recreation and Relief	-	-	-	-	-	-	-	171,047	171,047	171,047
Deputy Scholarship	-	-	-	-	-	-	-	15,363	15,363	15,363
Region 1 Communications O & M	-	179,642	-	179,642	-	-	-	-	-	179,642
Reserve Deputy Operating Fund	-	-	-	-	-	-	-	53,551	53,551	53,551
Drug Enforcement Fund	14,655	-	-	14,655	-	-	-	118,050	118,050	132,705
Multi-Jurisdictional Task Force	5,141	-	-	5,141	-	-	-	799	799	5,940
Project Income	5,294	-	-	5,294	-	-	-	45,941	45,941	51,235
State and Local Grants	32,000	47,440	7,918	77,358	-	-	-	142	142	77,500
Local Law Enforcement Block Grant & JAG Grants	34,678	168,324	-	203,002	-	-	-	-	-	203,002
TOTAL SPECIAL REVENUE	\$ 513,956	\$ 395,406	\$ 7,918	\$ 917,280	\$ -	\$ 391,275	\$ -	\$ 1,409,025	\$ 1,800,380	\$ 2,717,500
DEBT SERVICE										
LED Sinking Fund	-	-	-	-	918	-	-	-	918	918
TOTAL DEBT SERVICE	-	-	-	-	918	-	-	-	918	918
CAPITAL PROJECTS										
Computer Equipment	-	-	-	-	-	-	2,263,666	-	2,263,666	2,263,666
TOTAL CAPITAL PROJECTS	-	-	-	-	-	-	2,263,666	-	2,263,666	2,263,666
COMBINED TOTALS - NON-MAJOR GOVERNMENTAL FUNDS	\$ 513,956	\$ 395,406	\$ 7,918	\$ 917,280	\$ 918	\$ 391,275	\$ 2,263,666	\$ 1,409,025	\$ 4,064,884	\$ 4,982,164

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS											TOTAL FUNDS WITH ANNUAL BUDGETS
	COMMISSARY SALES	MINOR DEBT	STATE ASSET PORTFOLIO	RIDE PROGRAM	DEPUTY DELESTER FEAR	WIDOWS AND ORPHANS	RECREATION AND BOAT	DEPUTY SCHOOLS	REGION 1 COMMUNICATIONS O.A.M.	RESERVE DEPUTIES OPERATING		
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
State taxes	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	647,646	-	-	-	-	-	19,272	-	1,036,005	4,620	-	1,046,005
Service charges, fees, and commissions	-	-	300,776	-	-	-	-	-	-	-	-	300,776
Interest and dividends	2,153	154	2,501	922	15	31	879	75	-	140	-	5,094
Investments	628	-	-	9,274	1,000	-	-	-	-	30,066	-	61,390
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	650,427	154	309,127	10,690	1,015	31	20,131	75	1,036,005	34,826	-	2,103,490
EXPENDITURES												
Current												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-	-	-
Civil and Support	-	\$1	-	-	-	-	19,814	-	783,133	-	-	19,815
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Revenue & Taxation	-	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-	-	-
General Management	-	-	-	-	-	-	-	-	-	-	-	-
Investigation	-	-	-	-	-	-	-	-	-	-	-	-
Special Investigation	-	-	-	-	-	-	-	-	-	-	-	-
Narcotics	-	-	-	-	-	-	-	-	-	-	-	-
Special Investigation	-	-	-	-	-	-	-	-	-	-	-	-
Corrections	511,458	-	619,657	-	-	-	-	-	-	-	-	619,657
Non-departmental	-	-	-	-	-	-	-	-	-	-	-	-
Improvement	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-	-	-	-	-
Non-departmental	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	511,458	1	619,657	-	-	-	19,814	-	783,133	-	-	19,815
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	139,269	153	289,470	10,690	1,015	31	298	75	252,872	34,826	-	277,151
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(112,970)	(54,467)	-	-	-	-	-	-	(273,847)	-	-	(440,284)
Capital issues	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(112,970)	(54,467)	-	-	-	-	-	-	(273,847)	-	-	(440,284)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	26,299	98	289,470	10,690	1,015	31	298	75	-	34,826	-	(23,133)
FUND BALANCE	418,970	54,144	1,616,535	181,813	4,386	6,144	170,740	13,300	-	-	-	1,808,471
Beginning of year	-	-	-	-	-	-	-	-	-	-	-	-
End of year	418,970	54,144	1,616,535	181,813	4,386	6,144	170,740	13,300	-	-	-	1,808,471

(Continued)

JEFFERSON PARISH STEPHEN'S OFFICE
HARVEY, LOUISIANA
NIN-MAJOR GOVERNMENTAL FUNDS
COMBINED STATEMENT OF REVENUES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS										TOTAL SPECIAL REVENUE	LED SERVICE	COMPUTER EQUIPMENT	NORMAN GOVERNMENTAL FUNDS	COMBINED TOTALS
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS														
	UNELC ENFORCEMENT	MULTI-JURISDICTIONAL	PROJECT INCOME	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT	STATE AND LOCAL GRANTS	LOCAL LAW ENFORCEMENT	STATE AND LOCAL GRANTS					
REVENUES															
Threat															
Property taxes															
Sales taxes															
Intergovernmental															
Service charges, fees, and commissions															
Fines and forfeitures															
Interest															
Miscellaneous															
TOTAL REVENUES	511,792	47,671	371	274,639	773,813	1,814,281	4,076,488	1,912	3,831						
EXPENDITURES															
Current															
Public Safety															
Police															
Fire															
Civil and Support															
Finance and Administration															
Plant															
Revenue & Yards															
Operations															
Special Operations															
Technical Services															
Human Resources															
Information Management															
Information Technology															
Special Investigations															
Narcotics															
Corrections															
Non-departmental															
Intergovernmental															
Excess Service															
Principal															
Capital															
Public Safety															
Finance and Administration															
Non-departmental															
TOTAL EXPENDITURES	511,197	54,428	34,700	274,639	773,813	1,814,281	3,811,220	201	213,702						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	595	(6,757)	671				265,268	(289)	(271)						
OTHER FINANCING SOURCES (USES)															
Treasury in															
Transfer out															
Capital issues															
Sale of capital assets															
TOTAL OTHER FINANCING SOURCES (USES)															
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	595	(6,757)	671				265,268	(289)	(271)						
FUND BALANCE															
Beginning of year															
End of year															

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JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	TOTAL - ALL FUNCTIONS					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	1,056,005	(19,593)	1,075,598	1,080,000	(4,402)	804,000
Service charges, fees, and commissions	671,533	-	671,533	675,000	(3,467)	657,000
Fines and forfeitures	363,776	-	363,776	375,000	(11,224)	300,000
Interest	9,696	-	9,696	11,050	(1,354)	42,350
Miscellaneous	61,390	-	61,390	61,500	(110)	11,500
TOTAL REVENUES	2,162,400	(19,593)	2,181,993	2,202,550	(20,557)	1,814,850
EXPENDITURES						
Current						
Public Safety						
Salaries and benefits	111,713	-	111,713	100,000	11,713	75,000
General operating expenditures	895,161	(19,593)	914,754	937,750	(22,996)	850,250
Materials and supplies	57,728	(2,066)	59,794	67,500	(7,706)	62,500
Cost of goods sold	428,274	(3,549)	431,823	430,000	1,823	415,000
Travel	-	-	-	-	-	-
Programs and activities	12,472	-	12,472	13,500	(1,028)	20,000
Miscellaneous	803	(376)	1,179	5,500	(4,321)	4,500
Capital outlay	429,088	15,351	413,737	427,000	(13,263)	50,000
TOTAL EXPENDITURES	1,935,239	(10,233)	1,945,472	1,981,250	(35,778)	1,477,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	227,161	(9,360)	236,521	221,300	15,221	337,600
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	25,000
Transfers out	(460,264)	-	(460,264)	(454,144)	(6,120)	(203,173)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(460,264)	-	(460,264)	(454,144)	(6,120)	(178,173)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(233,103)	(9,360)	(223,743)	(232,844)	9,101	159,427
FUND BALANCE						
Beginning of year	1,868,471	(31,553)	1,900,024	1,900,024	-	1,903,939
End of year	\$ 1,635,368	\$ (40,913)	\$ 1,676,281	\$ 1,667,180	\$ 9,101	\$ 2,063,366

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

COMMISSARY SALES SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	647,640	-	647,640	650,000	(2,360)	635,000
Fines and forfeitures	-	-	-	-	-	-
Interest	2,153	-	2,153	2,750	(597)	12,750
Miscellaneous	626	-	626	1,000	(374)	1,000
TOTAL REVENUES	650,419	-	650,419	653,750	(3,331)	648,750
EXPENDITURES						
Current						
Public Safety						
Corrections						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	11,972	-	11,972	12,750	778	5,750
Materials and supplies	48,656	2,066	50,722	55,500	4,778	50,000
Cost of goods sold	428,274	3,549	431,823	430,000	(1,823)	415,000
Travel	-	-	-	-	-	-
Programs and Activities	-	-	-	-	-	-
Miscellaneous	803	376	1,179	5,500	4,321	4,500
Capital outlay	21,753	-	21,753	25,000	3,247	25,000
TOTAL EXPENDITURES	511,458	5,991	517,449	528,750	11,301	500,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	138,961	5,991	132,970	125,000	7,970	148,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(132,970)	-	(132,970)	(125,000)	(7,970)	(148,500)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(132,970)	-	(132,970)	(125,000)	(7,970)	(148,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	5,991	5,991	-	-	-	-
FUND BALANCE						
Beginning of year	418,970	(31,553)	450,523	450,523	-	450,523
End of year	\$ 424,961	\$ (25,562)	\$ 450,523	\$ 450,523	\$ -	\$ 450,523

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

JUNIOR DEPUTY SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	354	-	354	-	354	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	354	-	354	-	354	-
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	51	-	51	-	(51)	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	51	-	51	-	(51)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	303	-	303	-	405	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(54,447)	-	(54,447)	(54,144)	(303)	(54,673)
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(54,447)	-	(54,447)	(54,144)	(303)	(54,673)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(54,144)	-	(54,144)	(54,144)	102	(54,673)
FUND BALANCE						
Beginning of year	54,144	-	54,144	54,144	-	54,673
End of year	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ -

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	STATE ASSET FORFEITURE SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	363,776	-	363,776	375,000	(11,224)	300,000
Interest	5,361	-	5,361	6,000	(639)	21,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	369,137	-	369,137	381,000	(11,863)	321,000
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	111,713	-	111,713	100,000	(11,713)	75,000
General operating expenditures	100,031	-	100,031	120,000	19,969	15,500
Materials and supplies	578	-	578	2,000	1,422	5,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	407,335	(15,351)	391,984	402,000	10,016	25,000
TOTAL EXPENDITURES	619,657	(15,351)	604,306	624,000	19,694	121,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(250,520)	(15,351)	(235,169)	(243,000)	7,831	200,000
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(250,520)	(15,351)	(235,169)	(243,000)	7,831	200,000
FUND BALANCE						
Beginning of year	1,016,555	-	1,016,555	1,016,555	-	1,020,565
End of year	\$ 766,035	\$ (15,351)	\$ 781,386	\$ 773,555	\$ 7,831	\$ 1,220,565

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	RUDE PROGRAM SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	902	-	902	1,000	(98)	4,000
Miscellaneous	9,698	-	9,698	9,500	198	9,500
TOTAL REVENUES	10,600	-	10,600	10,500	100	13,500
EXPENDITURES						
Current						
Public Safety						
Special Investigations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,600	-	10,600	10,500	100	13,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	10,600	-	10,600	10,500	100	13,500
FUND BALANCE						
Beginning of year	181,813	-	181,813	181,813	-	182,523
End of year	\$ 192,413	\$ -	\$ 192,413	\$ 192,313	\$ 100	\$ 196,023

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	DEPUTY DISASTER RELIEF SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	15	-	15	100	(85)	100
Miscellaneous	1,000	-	1,000	1,000	-	-
TOTAL REVENUES	1,015	-	1,015	1,100	(85)	100
EXPENDITURES						
Current						
Public Safety						
Non-departmental						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,015	-	1,015	1,100	(85)	100
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	1,015	-	1,015	1,100	(85)	100
FUND BALANCE						
Beginning of year	4,586	-	4,586	4,586	-	4,430
End of year	<u>\$ 5,601</u>	<u>\$ -</u>	<u>\$ 5,601</u>	<u>\$ 5,686</u>	<u>\$ (85)</u>	<u>\$ 4,530</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

WIDOWS AND ORPHANS SPECIAL REVENUE FUND						
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	31	-	31	100	(69)	250
Miscellaneous	-	-	-	-	-	1,000
TOTAL REVENUES	31	-	31	100	(69)	1,250
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31	-	31	100	(69)	1,250
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	31	-	31	100	(69)	1,250
FUND BALANCE						
Beginning of year	6,366	-	6,366	6,366	-	7,491
End of year	<u>\$ 6,397</u>	<u>\$ -</u>	<u>\$ 6,397</u>	<u>\$ 6,466</u>	<u>\$ (69)</u>	<u>\$ 8,741</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	RECREATION AND RELIEF SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	19,273	-	19,273	20,000	(727)	22,000
Fines and forfeitures	-	-	-	-	-	-
Interest	859	-	859	1,000	(141)	4,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	20,132	-	20,132	21,000	(868)	26,000
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	7,413	-	7,413	7,500	87	4,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	12,421	-	12,421	13,500	1,079	20,000
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	19,834	-	19,834	21,000	1,166	24,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	298	-	298	-	298	1,500
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	298	-	298	-	298	1,500
FUND BALANCE						
Beginning of year	170,749	-	170,749	170,749	-	169,310
End of year	\$ 171,047	\$ -	\$ 171,047	\$ 170,749	\$ 298	\$ 170,810

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	DEPUTY SCHOLARSHIP SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	75	-	75	100	(25)	250
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>75</u>	<u>-</u>	<u>75</u>	<u>100</u>	<u>(25)</u>	<u>250</u>
EXPENDITURES						
Current						
Public Safety						
Civil and Support						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	2,500
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>75</u>	<u>-</u>	<u>75</u>	<u>100</u>	<u>(25)</u>	<u>(2,250)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>75</u>	<u>-</u>	<u>75</u>	<u>100</u>	<u>(25)</u>	<u>(2,250)</u>
FUND BALANCE						
Beginning of year	15,288	-	15,288	15,288	-	14,424
End of year	<u>\$ 15,363</u>	<u>\$ -</u>	<u>\$ 15,363</u>	<u>\$ 15,388</u>	<u>\$ (25)</u>	<u>\$ 12,174</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	REGION 1 COMMUNICATIONS O & M SPECIAL REVENUE FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	1,056,005	(19,593)	1,075,598	1,080,000	(4,402)	804,000
Service charges, fees, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>1,056,005</u>	<u>(19,593)</u>	<u>1,075,598</u>	<u>1,080,000</u>	<u>(4,402)</u>	<u>804,000</u>
EXPENDITURES						
Current						
Public Safety						
Finance and Administrative						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	783,158	19,593	802,751	805,000	2,249	829,000
Materials and supplies	-	-	-	-	-	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>783,158</u>	<u>19,593</u>	<u>802,751</u>	<u>805,000</u>	<u>2,249</u>	<u>829,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>272,847</u>	<u>-</u>	<u>272,847</u>	<u>275,000</u>	<u>(2,153)</u>	<u>(25,000)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	25,000
Transfers out	(272,847)	-	(272,847)	(275,000)	2,153	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(272,847)</u>	<u>-</u>	<u>(272,847)</u>	<u>(275,000)</u>	<u>2,153</u>	<u>25,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	RESERVE DEPUTIES OPERATING FUND					
	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
REVENUES						
Taxes						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Service charges, fees, and commissions	4,620	-	4,620	5,000	(380)	-
Fines and forfeitures	-	-	-	-	-	-
Interest	(54)	-	(54)	-	(54)	-
Miscellaneous	50,066	-	50,066	50,000	66	-
TOTAL REVENUES	54,632	-	54,632	55,000	(368)	-
EXPENDITURES						
Current						
Public Safety						
Special Operations						
Salaries and benefits	-	-	-	-	-	-
General operating expenditures	-	-	-	-	-	-
Materials and supplies	1,081	-	1,081	2,500	1,419	-
Cost of goods sold	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Programs and activities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	1,081	-	1,081	2,500	1,419	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	53,551	-	53,551	52,500	1,051	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	53,551	-	53,551	52,500	1,051	-
FUND BALANCE						
Beginning of year	-	-	-	-	-	-
End of year	\$ 53,551	\$ -	\$ 53,551	\$ 52,500	\$ 1,051	\$ -

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**LED SINKING FUND
DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>ACTUAL</u>
REVENUES	
Taxes	\$ -
Intergovernmental	-
Service charges, fees and commissions	-
Fines and forfeitures	-
Interest	1,915
Miscellaneous	-
TOTAL REVENUES	<u>1,915</u>
EXPENDITURES	
Current	
Finance and Administrative	
Salaries and benefits	-
General operating expenditures	-
Materials and supplies	-
Cost of goods sold	-
Travel	-
Programs and activities	-
Miscellaneous	201
Capital outlay	-
Intergovernmental	-
Debt Service	
Principal	930,000
Interest	1,257,225
TOTAL EXPENDITURES	<u>2,187,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,185,511)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	2,139,913
Operating transfers out	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,139,913</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(45,598)
FUND BALANCE	
Beginning of year	46,516
End of year	<u>\$ 918</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMPUTER EQUIPMENT CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2010

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	219,864	9,831	229,695
Miscellaneous	-	-	-
TOTAL REVENUES	<u>219,864</u>	<u>9,831</u>	<u>229,695</u>
EXPENDITURES			
Capital outlay			
Public Safety			
Finance and Administration			
Computer supplies and licenses	22,500	4,880	27,380
Professional services	-	-	-
Construction	-	-	-
Equipment	3,209,827	228,822	3,438,649
Miscellaneous	-	-	-
TOTAL EXPENDITURES	<u>3,232,327</u>	<u>233,702</u>	<u>3,466,029</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,012,463)</u>	<u>(223,871)</u>	<u>(3,236,334)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,000,000	500,000	5,500,000
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000,000</u>	<u>500,000</u>	<u>5,500,000</u>
NET CHANGE IN FUND BALANCES	<u>\$ 1,987,537</u>	<u>276,129</u>	<u>\$ 2,263,666</u>
FUND BALANCE			
Beginning of year		1,987,537	
End of year		<u>\$ 2,263,666</u>	

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COMBINING STATEMENTS INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the Sheriff's self-insurance funds which provide insurance coverage for all of the Sheriff's risks of loss.

AUTO LOSS AND GENERAL LIABILITY FUNDS

This fund provides coverage for property damage and personal injury cases caused by employees of the Sheriff. Limited coverage is provided through participation in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). This program provides coverage on professional liability cases at the rate of \$100,000/claim \$500,000/aggregate. For amounts in excess of this coverage, the Sheriff is self-insured. For auto loss claims, the Sheriff is self-insured up to \$1,750,000 per accident. Excess liability coverage is in effect for all claims over \$1,750,000, but not exceeding \$4,000,000. All claims are accounted for in this fund.

GROUP HEALTH AND LIFE INSURANCE FUND

This fund pays medical and dental claims of the Sheriff's employees and their covered dependents. The Sheriff does have a re-insurance policy with a private carrier which provides "stop-loss" coverage. Funding comes from the Sheriff's General Fund and from charges for premiums collected from employees.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2010

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2010
ASSETS			
Cash and cash equivalents	\$ 2,010,427	\$ 1,145,328	\$ 3,155,755
Share of pooled assets - general pool	300	-	300
Share of pooled assets - bureau pool	-	-	-
Investments	7,148,646	1,507,945	8,656,591
Accounts receivable	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Prepays	-	-	-
Other assets	-	-	-
TOTAL ASSETS	9,159,373	2,653,273	11,812,646
LIABILITIES			
Bank overdraft	-	-	-
Accounts payable	20,424	4,500	24,924
Due to other funds	-	-	-
Claims and judgments payable	6,577,992	652,724	7,230,716
TOTAL LIABILITIES	6,598,416	657,224	7,255,640
NET ASSETS			
Restricted - claims	2,560,957	1,996,049	4,557,006
Unrestricted	-	-	-
TOTAL NET ASSETS	\$ 2,560,957	\$ 1,996,049	\$ 4,557,006

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

	<u>AUTO LOSS AND GENERAL LIABILITY</u>	<u>GROUP HEALTH AND LIFE INSURANCE</u>	<u>COMBINED TOTALS</u> <u>JUNE 30, 2010</u>
REVENUES			
Service charges, fees and commissions			
Premiums	\$ 4,231,258	\$ 12,284,625	\$ 16,515,883
Miscellaneous			
Subrogations	280,278	29,188	309,466
Claims refunds	-	24,534	24,534
Other	-	-	-
	<u>280,278</u>	<u>53,722</u>	<u>334,000</u>
TOTAL REVENUES	<u>4,511,536</u>	<u>12,338,347</u>	<u>16,849,883</u>
EXPENSES			
Claims and judgments	1,535,903	8,125,907	9,661,810
Administrative expenses	163,633	613,001	776,634
Premiums	1,397,602	1,907,960	3,305,562
Miscellaneous	-	20,184	20,184
	<u>3,097,138</u>	<u>10,667,052</u>	<u>13,764,190</u>
TOTAL EXPENSES	<u>3,097,138</u>	<u>10,667,052</u>	<u>13,764,190</u>
OPERATING INCOME (LOSS)	1,414,398	1,671,295	3,085,693
NONOPERATING REVENUES			
Interest income	<u>21,865</u>	<u>4,181</u>	<u>26,046</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,436,263	1,675,476	3,111,739
TRANSFERS IN	-	-	-
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	1,436,263	1,675,476	3,111,739
NET ASSETS			
Beginning of year	1,124,694	320,573	1,445,267
End of year	\$ <u>2,560,957</u>	\$ <u>1,996,049</u>	\$ <u>4,557,006</u>

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010**

	AUTO LOSS AND GENERAL LIABILITY	GROUP HEALTH AND LIFE INSURANCE	COMBINED TOTALS JUNE 30, 2010
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums received from employer	\$ 4,231,258	\$ 9,741,879	\$ 13,973,137
Premiums received from employees	-	1,539,363	1,539,363
Premiums received from retirees and others	-	1,003,383	1,003,383
Receipts from subrogations	280,278	29,188	309,466
Claim refunds received	-	24,534	24,534
Miscellaneous cash receipts	-	-	-
Deposits in escrows returned	-	-	-
Claims and judgments paid	(3,313,454)	(8,403,197)	(11,716,651)
Administrative fees paid	(171,191)	(598,089)	(769,280)
Insurance premiums paid	(1,397,602)	(1,845,102)	(3,242,704)
Miscellaneous expenses paid	-	(11,184)	(11,184)
Amounts paid to other funds	-	-	-
Amounts received from other funds	-	-	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(370,711)	1,480,775	1,110,064
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(19,748,978)	(751,557)	(20,500,535)
Maturities of investments	20,831,032	-	20,831,032
Interest received	32,225	4,181	36,406
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,114,279	(747,376)	366,903
INCREASE IN CASH AND CASH EQUIVALENTS	743,568	733,399	1,476,967
CASH AND CASH EQUIVALENTS			
Beginning of year	1,267,159	411,929	1,679,088
End of year	\$ 2,010,727	\$ 1,145,328	\$ 3,156,055

(Continued)

RECONCILIATION TO BALANCE SHEET

Cash and Cash Equivalents	\$ 2,010,427	\$ 1,145,328	\$ 3,155,755
Share of Pooled Assets - General Pool	300	-	300

TOTAL	<u>\$ 2,010,727</u>	<u>\$ 1,145,328</u>	<u>\$ 3,156,055</u>
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**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH PROVIDED (USED) BY
OPERATING ACTIVITIES:**

Operating income (loss)	<u>\$ 1,414,398</u>	<u>\$ 1,671,295</u>	<u>\$ 3,085,693</u>
-------------------------	---------------------	---------------------	---------------------

Adjustments to reconcile operating income
(loss) to net cash provided by (used for)
operating activities

Add back write-offs to bad debt

- - -

Changes in assets and liabilities:

(Increase) decrease in:

accounts receivable

- - -

due from other funds

- - -

other assets

- 95,596 95,596

Increase (decrease) in:

accounts payable

(7,558) (8,826) (16,384)

due to other funds

- - -

claims payable

(1,777,551) (277,290) (2,054,841)

Net adjustments

(1,785,109) (190,520) (1,975,629)

**NET CASH PROVIDED BY (USED FOR)
OPERATING ACTIVITIES**

\$ (370,711) \$ 1,480,775 \$ 1,110,064

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COMBINING STATEMENTS AGENCY FUNDS

Agency Funds are used to account for assets held by the Sheriff as an agent for individual, private, organizations, other governments and/or other funds.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the Ex-Officio Tax Collector of the state and parish taxes and fees levied within the parish boundaries. This fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies. The sub-funds within the Tax Collector include:

- **Miscellaneous Fees** – used to collect any miscellaneous fees or charges not collected in another Tax Collector Fund
- **Criminal Cash Bonds** – used to collect fees and costs associated with criminal cash bonds posted through the Jefferson Parish Correctional Center.
- **\$15 Criminal Justice Fees** – used to account for the \$15 Criminal Justice Fee that is collected and disbursed to certain entities as per state statute.
- **Fines** – used to collect any and all fines, fees, or court costs associated with traffic tickets or other fines imposed by the Parish.
- **Traffic Camera Fines** – used to collect fines related to the Redflex traffic light photo-enforcement program.
- **School Bus Safety Program** – used to account for fines related to the School Bus Safety program (on board traffic cameras).
- **Property Tax** – used to account for any and all collections related to property taxes levied within the Parish.
- **Sales Tax** – used to account for any and all collections related to sales and use taxes levied within the Parish.

SHERIFF'S ACCOUNT

This fund is used as a depository for collections of civil suits, Sheriff's sales, successions, garnishments, and redemptions. Distributions from the fund are made to various parish agencies and litigants in suits in the manner prescribed by law.

INMATE DEPOSIT FUND

This fund is used to account for individual prisoner account balances while in custody of the Jefferson Parish Correctional Center. Funds are deposited in the name of the prisoner and payable upon written request. Balances in the individual prisoner accounts are returned upon termination of jail sentence.

PROPERTY AND EVIDENCE

This fund is used to account for monies found by individuals and subsequently turned over to the Sheriff's Office until claimed.

NARCOTICS SEIZURE FUND

This fund is used as a depository for funds seized in connection with arrests for narcotics violations. Funds are disbursed upon resolution of the case to the Drug Enforcement Special Revenue Fund.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2010

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	COMBINED TOTALS JUNE 30, 2010
ASSETS						
Cash and cash equivalents	\$ 20,617,242	\$ 5,449,612	\$ 388,267	\$ -	\$ -	\$ 26,455,121
Share of pooled assets - General Pool	-	-	-	98,119	16,945	115,064
Share of pooled assets - Bureau Pool	48,754,185	-	-	-	-	48,754,185
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	69,371,427	5,449,612	388,267	98,119	16,945	75,324,370
LIABILITIES						
Liabilities						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	51,655	-	-	51,655
Due to taxing bodies and others	69,371,427	5,449,612	336,612	98,119	16,945	75,272,715
Total Liabilities	69,371,427	5,449,612	388,267	98,119	16,945	75,324,370
NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2010

	TAX COLLECTOR	SHERIFF'S ACCOUNT	INMATE DEPOSIT	PROPERTY AND EVIDENCE	NARCOTICS SEIZURE	COMBINED TOTALS JUNE 30, 2010
ADDITIONS						
Tax, fines, commissions and other fees	\$ 725,669,959	\$ -	\$ -	\$ -	\$ -	\$ 725,669,959
Deposits:						
Sheriff's sales	-	11,827,240	-	-	-	11,827,240
Garnishments	-	3,521,708	-	-	-	3,521,708
Inmate deposits	-	-	1,009,571	-	-	1,009,571
Other	-	462,851	(145)	4,409	-	467,115
Amounts received from other funds	-	-	-	-	-	-
Interest	2,118,559	14,627	49	471	83	2,133,789
Total Additions	<u>727,788,518</u>	<u>15,826,426</u>	<u>1,009,475</u>	<u>4,880</u>	<u>83</u>	<u>744,629,382</u>
REDUCTIONS						
Deposits Setted To:						
Sheriff's General Fund	84,241,166	4,318,603	-	-	-	88,559,769
Taxing bodies and others	635,437,846	1,036,004	20,355	-	-	636,494,205
Litigants/defendants	-	3,853,184	-	-	-	3,853,184
Attorneys, appraisers, and others	-	5,319,276	-	-	-	5,319,276
Other Reductions:						
Commissary Sales Fund	-	-	668,266	-	-	668,266
Inmate withdrawals	-	-	313,340	-	-	313,340
Amounts paid to other funds	-	14,487	258	-	-	14,745
Amounts abandoned to State	-	-	-	-	-	-
Bank service charges	-	-	-	-	-	-
Total Reductions	<u>719,679,012</u>	<u>14,541,554</u>	<u>1,002,219</u>	<u>-</u>	<u>-</u>	<u>735,222,785</u>
NET CHANGE IN DEPOSIT BALANCES	8,109,506	1,284,872	7,256	4,880	83	9,486,597
DEPOSIT BALANCES DUE TO TAXING BODIES AND OTHERS						
BEGINNING OF YEAR	61,261,921	4,164,740	381,011	93,239	16,862	66,917,773
END OF YEAR	<u>\$ 69,371,427</u>	<u>\$ 5,449,612</u>	<u>\$ 388,267</u>	<u>\$ 98,119</u>	<u>\$ 16,945</u>	<u>\$ 75,324,370</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
TAX COLLECTOR AGENCY FUNDS
June 30, 2010 and 2009

	<u>MISCELLANEOUS FEES</u>	<u>CRIMINAL CASH BONDS</u>	<u>\$15 CRIMINAL JUSTICE FEES</u>	<u>FINES</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Share of Bureau Pool	227,487	1,702,384	94,562	1,842,644
Investments	-	-	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>227,487</u>	<u>1,702,384</u>	<u>94,562</u>	<u>1,842,644</u>
LIABILITIES				
Due to taxing bodies and others	227,487	1,702,384	94,562	1,842,644
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>227,487</u>	<u>1,702,384</u>	<u>94,562</u>	<u>1,842,644</u>
NET ASSETS	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TRAFFIC CAMERA FINES	SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 2010	JUNE 30, 2009
\$ 20,539,732	\$ 77,510	\$ -	\$ -	\$ 20,617,242	\$ 15,885,324
-	-	7,161,940	37,725,168	48,754,185	45,376,597
-	-	-	-	-	-
-	-	-	-	-	-
<u>20,539,732</u>	<u>77,510</u>	<u>7,161,940</u>	<u>37,725,168</u>	<u>69,371,427</u>	<u>61,261,921</u>
20,539,732	77,510	7,161,940	37,725,168	69,371,427	61,261,921
-	-	-	-	-	-
<u>20,539,732</u>	<u>77,510</u>	<u>7,161,940</u>	<u>37,725,168</u>	<u>69,371,427</u>	<u>61,261,921</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES
DUE TO TAXING BODIES AND OTHERS
TAX COLLECTOR AGENCY FUNDS
For the Years Ended June 30, 2010 and 2009

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	\$15 CRIMINAL JUSTICE FEES	FINES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 286,625	\$ 1,476,498	\$ 101,119	\$ 1,686,423
COLLECTIONS				
Ad valorem taxes - current	-	-	-	-
Ad valorem taxes - prior years	-	-	-	-
Ad valorem taxes - protested	-	-	-	-
State revenue sharing	-	-	-	-
Sales taxes	-	-	-	-
Licenses - occupational, etc.	-	-	-	-
Fines, forfeitures and criminal costs	-	-	-	15,279,659
Bonds and bond fees	-	564,072	158,745	-
Notices, costs, fees, etc.	1,167,939	-	-	-
Interest and other	584	3,335	170	3,331
Refunds	-	-	-	-
Amounts received on Due from other funds	-	-	-	-
TOTAL COLLECTIONS	1,168,523	567,407	158,915	15,282,990
DISTRIBUTIONS				
STATE				
La. Dept. of Wildlife and Fisheries	-	-	-	328
La. Dept. of Public Safety	-	-	-	34,117
La. Dept. of the Treasury (CMS)	-	-	-	234,406
La. Dept. of the Treasury (East Jeff Levee District)	-	-	-	-
La. Dept. of Transportation (Crescent City Connection)	-	-	-	-
JEFFERSON PARISH				
Assessor	-	-	-	-
Clerk of Court	-	-	22,062	911,564
Coroner	-	-	-	47,246
Council	-	3,335	-	8,888,103
District Attorney	210,620	-	77,223	1,797,551
Hospital District No. 1	-	-	-	-
Hospital District No. 2	-	-	-	-
Public School System	-	-	-	289,169
Sheriff	385,181	-	44,125	1,145,176
LOCAL MUNICIPALITIES				
City of Gretna	-	-	-	170
City of Harahan	-	-	-	699
City of Kenner	-	-	-	2,126
City of Westwego	-	-	-	-
City of New Orleans	-	-	-	-
Town of Jean Lafitte	-	-	-	-
Town of Grand Isle	-	-	-	45
OTHER				
New Orleans Aviation Board	-	-	-	-
GNO Parkway Commission	-	-	-	2,259
LCLE (Criminal Victims Relief)	-	-	-	171,119
Indigent Defender Board	210,620	-	22,062	1,532,360
24th Judicial Court	421,240	-	-	32
East Jefferson Levee District	-	-	-	-
West Jefferson Levee District	-	-	-	-
Grand Isle Independent Levee District	-	-	-	-
Grand Isle Port Commission	-	-	-	-
State Pension Plans	-	-	-	-
Crime Stoppers, Inc.	-	-	-	65,857
Refunds to taxpayers	-	338,186	-	4,442
Refunds to tax free shoppers	-	-	-	-
Notices, costs, fees, etc.	-	-	-	-
Amounts paid on Due to other funds	-	-	-	-
TOTAL DISTRIBUTIONS	1,227,661	341,521	165,472	15,126,769
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 227,487	\$ 1,702,384	\$ 94,562	\$ 1,842,644

TRAFFIC CAMERA FINES	SCHOOL BUS SAFETY PROGRAM	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 2010	JUNE 30, 2008
\$ 15,885,324	\$ -	\$ 3,257,340	\$ 38,568,592	\$ 61,261,921	\$ 60,050,410
-	-	295,575,658	-	295,575,658	283,432,625
-	-	9,420,352	-	9,420,352	4,838,174
-	-	-	-	-	-
-	-	8,760,355	-	8,760,355	8,885,780
-	-	-	373,147,922	373,147,922	399,678,126
-	-	-	11,056,210	11,056,210	12,239,665
4,624,407	343,672	-	-	20,247,738	22,052,231
-	-	-	-	722,817	1,077,773
-	-	1,192,687	151,440	2,512,066	1,984,096
30,956	175	2,029,454	50,554	2,118,559	1,032,240
-	-	3,320,079	906,762	4,226,841	10,055,755
-	-	-	-	-	-
<u>4,655,363</u>	<u>343,847</u>	<u>320,298,585</u>	<u>385,312,888</u>	<u>727,788,518</u>	<u>745,276,465</u>
-	-	-	-	328	393
-	-	-	-	34,117	29,672
-	-	-	-	234,406	248,240
-	-	8,839,543	-	8,839,543	8,466,962
-	-	-	-	-	64
-	-	-	-	-	-
-	-	2,860,877	-	2,860,877	2,861,066
-	-	-	-	933,626	808,469
-	-	4,883,683	-	4,930,929	4,690,745
-	-	182,755,689	139,747,807	331,394,934	331,768,424
-	-	-	-	2,085,394	1,954,816
-	-	13	-	13	2
-	-	32	-	32	43
-	234,377	71,977,076	147,341,174	219,841,796	227,643,544
-	31,960	28,070,540	54,564,184	84,241,166	87,416,717
-	-	-	-	-	-
-	-	-	6,459,751	6,459,921	6,792,637
-	-	-	1,350,028	1,350,727	1,534,319
-	-	-	29,105,715	29,107,841	31,740,682
-	-	-	1,889,859	1,889,859	2,105,227
-	-	-	676,092	676,092	612,373
-	-	-	128,921	128,921	124,356
-	-	-	429,140	429,185	479,202
-	-	-	-	-	-
-	-	-	675,991	675,991	612,281
-	-	-	-	2,259	2,506
-	-	-	-	171,119	146,041
-	-	-	-	1,765,042	1,646,541
-	-	-	-	421,272	432,158
-	-	-	-	-	-
-	-	5,181,405	-	5,181,405	4,918,149
-	-	162,415	-	162,415	144,193
-	-	169,208	-	169,208	152,439
-	-	9,025,837	-	9,025,837	8,722,548
-	-	-	-	65,857	84,820
955	-	2,429,704	892,170	3,665,457	15,535,743
-	-	-	757,860	757,860	382,574
-	-	37,963	2,137,620	2,175,583	2,005,008
-	-	-	-	-	-
<u>955</u>	<u>266,337</u>	<u>316,393,985</u>	<u>386,156,312</u>	<u>719,679,012</u>	<u>744,064,954</u>
\$ 20,539,732	\$ 77,510	\$ 7,161,940	\$ 37,725,168	\$ 69,371,427	\$ 61,261,921

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2010

	Balance July 1, 2009	Additions	Reductions	Balance June 30, 2010
ASSETS				
Cash and cash equivalents	\$ 20,431,075	\$ 21,835,111	\$ (15,811,065)	\$ 26,455,121
Share of pooled assets - General Pool	110,101	4,963	-	115,064
Share of pooled assets - Bureau Pool	45,376,597	722,789,308	(719,411,720)	48,754,185
TOTAL ASSETS	<u>65,917,773</u>	<u>744,629,382</u>	<u>(735,222,785)</u>	<u>75,324,370</u>
LIABILITIES				
Liabilities				
Due to other funds	69,222	51,655	(69,022)	51,855
Due to taxing bodies and others	65,848,551	744,577,727	(735,153,763)	75,272,515
Total Liabilities	<u>65,917,773</u>	<u>744,629,382</u>	<u>(735,222,785)</u>	<u>75,324,370</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*INDIVIDUAL FUND
STATEMENTS AND SCHEDULES
MAJOR GOVERNMENTAL FUNDS*

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF REVENUES
ACTUAL AND BUDGET (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
TAXES						
Ad valorem taxes	\$ 26,588,133	\$ -	\$ 26,588,133	\$ 26,890,000	\$ (301,867)	\$ 27,128,500
Sales and use taxes	18,963,942	11,093	18,975,035	18,610,000	365,035	19,679,500
	<u>45,552,075</u>	<u>11,093</u>	<u>45,563,168</u>	<u>45,500,000</u>	<u>63,168</u>	<u>46,808,000</u>
INTERGOVERNMENTAL						
Federal						
Federal grants	1,262,707	-	1,262,707	1,225,000	37,707	1,150,000
State						
State grants	-	-	-	-	-	-
State revenue sharing	1,311,187	-	1,311,187	1,311,000	187	1,329,000
State supplemental pay	5,255,540	-	5,255,540	5,345,000	(89,460)	5,574,000
Basic training and other	29,850	-	29,850	35,000	(5,150)	35,000
Video poker allocations	1,795,230	-	1,795,230	1,585,000	210,230	1,900,000
Local						
Reimbursed salaries						
Airport and other details	4,286,548	-	4,286,548	3,995,000	291,548	3,563,000
Other	3,975,442	-	3,975,442	3,990,000	(14,558)	3,976,000
Reimbursed expenditures	168,409	-	168,409	218,000	(49,591)	218,000
	<u>18,084,913</u>	<u>-</u>	<u>18,084,913</u>	<u>17,704,000</u>	<u>380,913</u>	<u>17,745,000</u>
SERVICE CHARGES, FEES, AND COMMISSIONS						
Commissions						
Taxes, licenses, etc.	35,408,938	(53,374)	35,355,564	34,770,500	585,064	36,316,000
Fines, forfeitures, etc.	987,308	-	987,308	910,000	77,308	838,500
Other	4,559,160	-	4,559,160	3,970,000	589,160	3,440,000
Civil and criminal fees	3,002,607	167	3,002,774	2,801,750	201,024	2,649,250
Court attendance fees	245,786	-	245,786	235,000	10,786	225,000
Housing state prisoners	821,626	-	821,626	850,000	(28,374)	915,000
Transportation of prisoners	296,290	-	296,290	325,000	(28,710)	250,000
Feeding and keeping of prisoners	1,331,750	-	1,331,750	1,352,900	(21,150)	1,402,900
Rentals	25,393	-	25,393	25,000	393	25,000
Insurance Premiums	24,428	-	24,428	25,000	(572)	25,000
	<u>46,703,286</u>	<u>(53,207)</u>	<u>46,650,079</u>	<u>45,265,150</u>	<u>1,384,929</u>	<u>46,086,650</u>
INTEREST	<u>46,971</u>	<u>-</u>	<u>46,971</u>	<u>70,500</u>	<u>(23,529)</u>	<u>335,000</u>
MISCELLANEOUS						
Public assignments	481,745	-	481,745	500,000	(18,255)	450,000
Subrogations	509,566	-	509,566	525,000	(15,434)	585,000
Equipment usage	1,197,979	-	1,197,979	1,275,000	(77,021)	1,200,000
Other	3,544,376	-	3,544,376	2,981,500	562,876	616,000
	<u>5,733,666</u>	<u>-</u>	<u>5,733,666</u>	<u>5,281,500</u>	<u>452,166</u>	<u>2,851,000</u>
TOTAL REVENUES	<u>\$ 116,120,911</u>	<u>\$ (42,114)</u>	<u>\$ 116,078,797</u>	<u>\$ 113,821,150</u>	<u>\$ 2,257,647</u>	<u>\$ 113,825,650</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
EXPENDITURES						
Public Safety						
Executive						
Current						
Salaries and benefits	\$ 819,167	\$ (2,096)	\$ 817,071	\$ 854,750	\$ 37,679	\$ 824,750
General operating expenditures	131,982	125	132,107	161,000	28,893	142,500
Materials and supplies	6,643	(595)	6,048	18,500	12,452	23,500
Travel	615	31	646	13,500	12,854	13,500
Programs and activities	-	-	-	-	-	-
Capital outlay	2,279	-	2,279	2,750	471	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>960,686</u>	<u>(2,535)</u>	<u>958,151</u>	<u>1,050,500</u>	<u>92,349</u>	<u>1,014,250</u>
Civil and Support Services						
Current						
Salaries and benefits	9,821,684	(59,614)	9,762,070	9,961,500	199,430	9,150,950
General operating expenditures	3,100,220	(23,758)	3,076,462	3,346,250	269,788	1,229,750
Materials and supplies	533,355	56,603	589,958	705,230	115,292	634,250
Travel	35,847	(445)	35,402	36,500	1,098	17,500
Programs and activities	-	-	-	-	-	-
Capital outlay	60,722	43,605	104,327	144,750	40,423	180,000
Intergovernmental	30,000	-	30,000	30,000	-	30,000
Debt Service	-	-	-	-	-	-
	<u>13,581,828</u>	<u>16,391</u>	<u>13,598,219</u>	<u>14,224,250</u>	<u>626,031</u>	<u>11,242,450</u>
Finance and Administrative						
Current						
Salaries and benefits	3,337,290	(8,125)	3,329,165	3,393,250	64,085	3,956,500
General operating expenditures	1,858,614	(77,032)	1,781,582	1,854,250	72,668	3,687,000
Materials and supplies	304,258	6,095	310,353	407,250	96,897	482,250
Travel	18,914	1,556	20,470	18,000	(2,470)	21,000
Programs and activities	-	-	-	-	-	-
Capital outlay	474,358	(17,752)	456,606	436,500	(20,106)	596,500
Intergovernmental	16,352	-	16,352	-	(16,352)	-
Debt Service	-	-	-	-	-	-
	<u>6,009,786</u>	<u>(95,258)</u>	<u>5,914,528</u>	<u>6,109,250</u>	<u>194,722</u>	<u>8,843,250</u>
Fleet						
Current						
Salaries and benefits	1,461,596	(1,164)	1,460,432	1,528,250	67,818	1,519,750
General operating expenditures	3,175,742	463	3,176,205	3,157,750	(18,455)	3,173,250
Materials and supplies	4,160,869	84,926	4,245,795	4,255,000	9,205	4,122,000
Travel	3,991	(46)	3,945	6,500	2,555	6,500
Programs and activities	-	-	-	-	-	-
Capital outlay	3,550,274	(372,982)	3,177,292	3,262,500	85,208	3,821,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>12,352,472</u>	<u>(288,803)</u>	<u>12,063,669</u>	<u>12,210,000</u>	<u>146,331</u>	<u>12,643,000</u>
Revenue and Taxation						
Current						
Salaries and benefits	2,339,333	(4,571)	2,334,762	2,433,250	98,488	2,471,750
General operating expenditures	882,827	46,268	929,095	1,025,500	96,405	1,049,250
Materials and supplies	6,459	-	6,459	18,500	12,041	21,000
Travel	1,373	476	1,849	5,750	3,901	5,750
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,229,992</u>	<u>42,173</u>	<u>3,272,165</u>	<u>3,483,000</u>	<u>210,835</u>	<u>3,557,750</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Operations						
Current						
Salaries and benefits	19,513,912	(45,437)	19,468,475	20,205,750	737,275	20,048,250
General operating expenditures	552,634	4,779	557,413	537,500	(19,913)	544,500
Materials and supplies	21,049	4,192	25,241	30,250	5,009	37,250
Travel	12,315	(391)	11,924	21,750	9,826	22,750
Programs and activities	-	-	-	-	-	-
Capital outlay	6,869	-	6,869	7,000	131	44,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>20,106,779</u>	<u>(36,857)</u>	<u>20,069,922</u>	<u>20,802,250</u>	<u>732,328</u>	<u>20,696,750</u>
Special Operations						
Current						
Salaries and benefits	5,943,975	(324,761)	5,619,214	6,063,250	444,036	6,048,750
General operating expenditures	228,153	(2,025)	226,128	251,750	25,622	276,750
Materials and supplies	117,003	6,617	123,620	110,750	(12,870)	121,750
Travel	21,057	954	22,011	33,250	11,239	35,750
Programs and activities	-	-	-	-	-	-
Capital outlay	(53,541)	-	(53,541)	11,000	64,541	115,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>6,256,647</u>	<u>(319,215)</u>	<u>5,937,432</u>	<u>6,470,000</u>	<u>532,568</u>	<u>6,598,500</u>
Technical Services						
Current						
Salaries and benefits	10,383,167	45,107	10,428,274	11,055,750	627,476	10,767,500
General operating expenditures	528,573	27,059	555,632	629,500	73,868	557,000
Materials and supplies	340,722	455	341,177	374,500	33,323	327,000
Travel	38,567	2,432	40,999	44,750	3,751	43,500
Programs and activities	-	-	-	-	-	-
Capital outlay	56,326	7,553	63,879	110,500	46,621	110,000
Intergovernmental	-	-	-	-	-	55,000
Debt Service	-	-	-	-	-	-
	<u>11,347,355</u>	<u>82,606</u>	<u>11,429,961</u>	<u>12,215,000</u>	<u>785,039</u>	<u>11,860,000</u>
Internal Management						
Current						
Salaries and benefits	1,613,219	24,458	1,637,677	1,712,750	75,073	1,897,250
General operating expenditures	135,434	5,349	140,783	168,750	27,967	220,250
Materials and supplies	297,920	(107,245)	190,675	274,500	83,825	334,500
Travel	7,921	2,463	10,384	13,500	3,116	13,500
Programs and activities	-	-	-	-	-	-
Capital outlay	49,681	(20,203)	29,478	32,500	3,022	63,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>2,104,175</u>	<u>(95,178)</u>	<u>2,008,997</u>	<u>2,202,000</u>	<u>193,003</u>	<u>2,528,500</u>
Criminal Investigations						
Current						
Salaries and benefits	9,874,181	(18,109)	9,856,072	10,405,500	549,428	10,680,500
General operating expenditures	313,862	2,462	316,324	402,000	85,676	275,500
Materials and supplies	25,559	(231)	25,328	35,000	9,672	45,000
Travel	7,937	294	8,231	31,500	23,269	31,500
Programs and activities	-	-	-	-	-	-
Capital outlay	8,300	(1,150)	7,150	11,500	4,350	47,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>10,229,839</u>	<u>(16,734)</u>	<u>10,213,105</u>	<u>10,885,500</u>	<u>672,395</u>	<u>11,079,500</u>

(Continued)

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

GENERAL FUND
SCHEDULE OF EXPENDITURES - BY BUREAU
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2010

	ACTUAL (GAAP BASIS)	BUDGETARY TO GAAP DIFFERENCES	ACTUAL (BUDGETARY BASIS)	FINAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	ORIGINAL BUDGET
Special Investigations						
Current						
Salaries and benefits	3,803,804	12,473	3,816,277	4,035,750	219,473	4,459,000
General operating expenditures	80,071	(9,192)	70,879	85,750	14,871	102,500
Materials and supplies	7,391	-	7,391	15,000	7,609	15,000
Travel	5,918	(588)	5,330	12,000	6,670	12,000
Programs and activities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>3,897,184</u>	<u>2,693</u>	<u>3,899,877</u>	<u>4,148,500</u>	<u>248,623</u>	<u>4,598,000</u>
Narcotics						
Current						
Salaries and benefits	3,955,061	8,443	3,963,504	4,310,250	346,746	4,264,750
General operating expenditures	176,762	8,445	185,207	191,250	6,043	166,500
Materials and supplies	26,986	25	27,011	33,500	6,489	53,500
Travel	6,232	(1,326)	4,906	10,000	5,094	12,500
Programs and activities	-	-	-	-	-	-
Capital outlay	(34,697)	(80,205)	(114,902)	16,500	131,402	31,500
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>4,130,344</u>	<u>(64,618)</u>	<u>4,065,726</u>	<u>4,561,500</u>	<u>495,774</u>	<u>4,528,750</u>
Corrections						
Current						
Salaries and benefits	16,973,692	(92,223)	16,881,469	17,285,750	404,281	16,604,000
General operating expenditures	2,156,403	(23,450)	2,132,943	2,296,000	163,057	2,223,250
Materials and supplies	46,482	946	47,428	64,250	16,822	51,750
Travel	14,220	935	15,155	17,500	2,345	15,000
Programs and activities	-	-	-	-	-	-
Capital outlay	5,476	-	5,476	6,000	524	10,000
Intergovernmental	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
	<u>19,196,273</u>	<u>(113,802)</u>	<u>19,082,471</u>	<u>19,669,500</u>	<u>587,029</u>	<u>18,904,000</u>
Grand Totals						
Current						
Salaries and benefits	\$ 89,840,081	\$ (465,619)	\$ 89,374,462	\$ 93,245,750	\$ 3,871,288	\$ 92,693,700
General operating expenditures	13,321,277	(40,517)	13,280,760	14,107,250	826,490	13,648,000
Materials and supplies	5,894,696	51,788	5,946,484	6,342,250	395,766	6,268,750
Travel	174,907	6,345	181,252	264,500	83,248	250,750
Programs and activities	-	-	-	-	-	-
Capital outlay	4,126,047	(441,134)	3,684,913	4,041,500	356,587	5,148,500
Intergovernmental	46,352	-	46,352	30,000	(16,352)	85,000
Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 113,403,360</u>	<u>\$ (889,137)</u>	<u>\$ 112,514,223</u>	<u>\$ 118,031,250</u>	<u>\$ 5,517,027</u>	<u>\$ 118,094,700</u>

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

FEDERAL GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GRANT TO DATE
FOR THE YEAR ENDED JUNE 30, 2010

	PRIOR YEARS ACTUAL	CURRENT YEAR ACTUAL	GRANT TO DATE ACTUAL	GRANT BUDGET	OVER (UNDER)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,875,262	5,356,407	12,231,669	16,518,152	(4,286,483)
Service charges, fees and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>6,875,262</u>	<u>5,356,407</u>	<u>12,231,669</u>	<u>16,518,152</u>	<u>(4,286,483)</u>
EXPENDITURES					
Public Safety					
Current					
Salaries and benefits	1,412,375	1,364,559	2,776,934	4,463,584	(1,686,650)
General operating expenditures	2,993,291	2,086,209	5,079,500	7,026,139	(1,946,639)
Materials and supplies	101,017	128,926	229,943	325,594	(95,651)
Cost of goods sold	-	-	-	-	-
Travel	61,124	37,480	98,604	177,350	(78,746)
Programs and activities	156,342	179,846	336,188	435,150	(98,962)
Miscellaneous	-	-	-	-	-
Capital outlay	2,151,113	1,560,189	3,711,302	4,091,137	(379,835)
Intergovernmental	-	-	-	-	-
TOTAL EXPENDITURES	<u>6,875,262</u>	<u>5,357,209</u>	<u>12,232,471</u>	<u>16,518,954</u>	<u>(4,286,483)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(802)</u>	<u>(802)</u>	<u>(802)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	802	802	802	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>802</u>	<u>802</u>	<u>802</u>	<u>-</u>
NET CHANGE IN NET ASSETS	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Beginning of year		26	26		
End of year		<u>\$ 26</u>	<u>\$ 26</u>		

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**COMMUNICATIONS RESERVE CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2010**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR ACTUAL</u>	<u>PROJECT TO DATE</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	31,488,992	3,198,552	34,687,544
Service charges, fees, and commissions	-	-	-
Fines and Forfeitures	-	-	-
Interest	2,064,413	25,709	2,090,122
Miscellaneous	-	-	-
TOTAL REVENUES	<u>33,553,405</u>	<u>3,224,261</u>	<u>36,777,666</u>
EXPENDITURES			
Capital Outlay			
Public Safety			
Current			
Finance and Administration			
Computer supplies and licenses	367,954	-	367,954
Professional services	2,947,000	717,510	3,664,510
Miscellaneous	11,100	-	11,100
Capital Outlay			
Finance and Administration			
Construction	1,096,848	946,462	2,043,310
Equipment	42,513,185	2,191,943	44,705,128
TOTAL EXPENDITURES	<u>46,936,087</u>	<u>3,855,915</u>	<u>50,792,002</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(13,382,682)</u>	<u>(631,654)</u>	<u>(14,014,336)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	19,500,000	3,899	19,503,899
Transfers out	(273,352)	-	(273,352)
TOTAL OTHER FINANCING SOURCES (USES)	<u>19,226,648</u>	<u>3,899</u>	<u>19,230,547</u>
NET CHANGE TO FUND BALANCES	<u>\$ 5,843,966</u>	<u>(627,755)</u>	<u>\$ 5,216,211</u>
FUND BALANCE			
Beginning of year		5,843,966	
End of year		<u>\$ 5,216,211</u>	

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

BUILDINGS AND IMPROVEMENTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CURRENT AND PROJECT TO DATE
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2010

	PRIOR YEARS	CURRENT YEAR ACTUAL	PROJECT TO DATE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	448,571	-	448,571
Service charges, fees, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest	3,164,968	215,357	3,380,325
Miscellaneous	-	-	-
TOTAL REVENUES	3,613,539	215,357	3,828,896
EXPENDITURES			
Capital outlay			
Public Safety			
Civil and Support			
Computer supplies and licenses	-	-	-
Professional services	2,263,020	658,122	2,921,142
Land and improvements	-	-	-
Construction	11,764,871	14,669,723	26,434,594
Equipment	149,403	71,413	220,816
Miscellaneous	-	-	-
Bond Issue Cost	1,184	-	1,184
TOTAL EXPENDITURES	14,178,478	15,399,258	29,577,736
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,564,939)	(15,183,901)	(25,748,840)
OTHER FINANCING SOURCES (USES)			
Transfers in	32,030,000	-	32,030,000
Transfers out	(18,000,000)	-	(18,000,000)
Proceeds from sale of bonds	30,004,604	-	30,004,604
Bond issuance costs	(232,470)	-	(232,470)
TOTAL OTHER FINANCING SOURCES (USES)	43,802,134	-	43,802,134
NET CHANGE IN FUND BALANCES	\$ 33,237,195	(15,183,901)	\$ 18,053,294
FUND BALANCE			
Beginning of year		33,237,195	
End of year		<u>\$ 18,053,294</u>	

OTHER INFORMATION

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2010

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
FEDERAL AWARDS					
DIRECT PROGRAMS:					
U.S. DEPARTMENT OF JUSTICE					
Bureau of Justice Administration COPS - Technology 2008	16 710	(M) 2008-CK-WX-0180	26-Dec-07	25-Dec-10	\$ 668,740
Edward Byrne Memorial Justice Assistance Grant - 2006	16 738	2006-DJ-BX-0402	1-Oct-05	30-Sep-09	168,235
Edward Byrne Memorial Justice Assistance Grant - 2007	16 738	2007-DJ-BX-1078	1-Oct-06	30-Sep-10	246,602
Edward Byrne Memorial Justice Assistance Grant - 2008	16 738	2008-DJ-BX-0325	1-Oct-06	30-Sep-10	246,602
Edward Byrne Memorial Justice Assistance Grant- 2009	16 738	2009-DJ-BX-0992	1-Oct-08	30-Sep-12	283,700
Justice Assistance Grant - 2009 ARAA Recovery Program	16 804	(M) 2009-SB-B9-2756	1-Mar-09	28-Feb-13	1,167,477
Federal Bureau of Investigation					
Joint Terrorism Task Force 08/09	16 Unknown	Various Investigations	1-Oct-08	30-Sep-09	Reimbursement
Joint Terrorism Task Force 09/10	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOVCTF) 08/09	16 Unknown	Various Investigations	1-Oct-08	30-Sep-09	Reimbursement
Greater New Orleans Organized Crime Task Force (GNOVCTF) 09/10	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
IRS-SAR Review Team (SARRT) 2009	16 Unknown	Various Investigations	10-Mar-09	30-Sep-09	Reimbursement
IRS-SAR Review Team (SARRT) 2010	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
New Orleans Violent Crime Task Force 08/10	16 Unknown	Various Investigations	1-Oct-08	30-Sep-09	Reimbursement
New Orleans Violent Crime Task Force 09/10	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
USSR-Ukraine States Secret Service 09/10	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Office of Justice Programs					
FY 09 Bullet Proof Vest Program (BVP)	16 607	Unknown	1-Apr-09	30-Sep-11	7,460
FY 10 Bureau of Alcohol, Tobacco, Firearms & Explosives (ATF)	16 Unknown	Various Investigations	15-Apr-10	30-Sep-14	Reimbursement
Justice Management Division					
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY09	16 Unknown	Various Investigations	16-May-09 ##	30-Sep-09	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #226 FY10	16 Unknown	Various Investigations	1-Oct-09 ##	30-Sep-09	Reimbursement
Organized Crime Drug Enforcement Task Force (OCDETF) #280 FY10	16 Unknown	Various Investigations	1-Oct-09	30-Sep-10	Reimbursement
Drug Enforcement Administration					
DEA - State and Local Task Force Overtime Assignment 08/09	16 Unknown	Vendor ID # 700540002	1-Oct-08	30-Sep-09	Reimbursement
DEA - State and Local Task Force Overtime Assignment 09/10	16 Unknown	Vendor ID # 700540002	1-Oct-09	30-Sep-10	Reimbursement
U.S. Marshall's Office					
Equitable Sharing of Federally Forfeited Property	16 Unknown	Unknown	N/A	N/A	N/A
District Fugitive Task Force 2009	16 Unknown	Unknown	1-Oct-08	30-Sep-09	Reimbursement
District Fugitive Task Force 2009	16 Unknown	Unknown	1-Aug-09	30-Sep-09	Reimbursement
District Fugitive Task Force 2010	16 Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
Joint Law Enforcement Operations 2010 - Post	16 Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
Joint Law Enforcement Operations 2010 - Retrofit	16 Unknown	Unknown	6-Oct-09	30-Sep-10	Reimbursement
Sexual Offender Compliance Task Force 2009	16 Unknown	Unknown	1-Jul-09	30-Sep-09	Reimbursement
Sexual Offender Compliance Task Force 2010	16 Unknown	Unknown	1-Feb-10	30-Sep-10	Reimbursement
TOTAL - U.S. DEPARTMENT OF JUSTICE					

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2009	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2010	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
\$ -	\$ 463,260	\$ -	\$ -	\$ 463,260	\$ 463,260	\$ -	\$ 463,260
10,098	10,098	-	-	-	-	-	-
-	5,000	47	3,735	8,782	8,782	-	8,782
83,536	83,536	-	-	-	-	-	-
-	22,290	-	41,783	64,073	64,073	-	64,073
38,114	579,636	1,063	157,483	700,068	700,068	-	700,068
<u>131,748</u>	<u>1,163,820</u>	<u>1,110</u>	<u>203,001</u>	<u>1,236,183</u>	<u>1,236,183</u>	<u>-</u>	<u>1,236,183</u>
1,361	6,110	-	-	4,749	4,749	-	4,749
-	7,452	-	2,780	10,232	10,232	-	10,232
1,353	5,344	-	-	3,991	3,991	-	3,991
-	10,993	-	1,384	12,377	12,377	-	12,377
1,393	7,485	-	-	6,092	6,092	-	6,092
-	9,059	-	2,815	11,874	11,874	-	11,874
1,323	2,671	-	-	1,348	1,348	-	1,348
-	10,871	-	1,409	12,280	12,280	-	12,280
-	3,795	-	-	3,795	3,795	-	3,795
<u>5,430</u>	<u>63,780</u>	<u>-</u>	<u>8,388</u>	<u>66,738</u>	<u>66,738</u>	<u>-</u>	<u>66,738</u>
-	-	-	-	-	-	-	-
-	-	-	3,770	3,770	3,770	-	3,770
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,770</u>	<u>3,770</u>	<u>3,770</u>	<u>-</u>	<u>3,770</u>
1,029	-	-	1,269	240	240	-	240
-	-	-	900	900	900	-	900
-	-	-	4,311	4,311	4,311	-	4,311
<u>1,029</u>	<u>-</u>	<u>-</u>	<u>6,480</u>	<u>5,451</u>	<u>5,451</u>	<u>-</u>	<u>5,451</u>
4,748	19,356	-	-	14,608	14,608	-	14,608
-	42,217	-	5,543	47,760	47,760	-	47,760
<u>4,748</u>	<u>61,573</u>	<u>-</u>	<u>5,543</u>	<u>62,368</u>	<u>62,368</u>	<u>-</u>	<u>62,368</u>
-	123,069	-	-	123,069	123,069	-	123,069
9,795	22,088	-	-	12,293	12,293	-	12,293
-	29,760	-	-	29,760	29,760	-	29,760
-	13,942	-	6,632	20,574	20,574	-	20,574
-	723	-	739	1,462	1,462	-	1,462
-	2,995	-	-	2,995	2,995	-	2,995
-	19,535	-	-	19,535	19,535	-	19,535
-	3,701	-	6,133	9,834	9,834	-	9,834
<u>9,795</u>	<u>215,813</u>	<u>-</u>	<u>13,504</u>	<u>219,522</u>	<u>219,522</u>	<u>-</u>	<u>219,522</u>
<u>132,750</u>	<u>1,504,986</u>	<u>1,110</u>	<u>240,686</u>	<u>1,594,032</u>	<u>1,594,032</u>	<u>-</u>	<u>1,594,032</u>

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2010

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
SOCIAL SECURITY ADMINISTRATION					
Inmate Incentive Payment Program (PL 100-503) 08/09	96 Unknown	LA-0196	1-Jul-08	30-Jun-09	N/A
Inmate Incentive Payment Program (PL 100-503) 09/10	96 Unknown	LA-0196	1-Jul-09	30-Jun-10	N/A
TOTAL - SOCIAL SECURITY ADMINISTRATION					
U.S. DEPARTMENT OF HOMELAND SECURITY					
TSA K-9 Explosive Detection Team Program 08/09	97 072	D TSA20-03-H-01006	1-Oct-08	30-Sep-09	150,500
TSA K-9 Explosive Detection Team Program 09/10	97 072	D TSA20-03-H-01006	1-Oct-09	30-Sep-10	150,500
Community Disaster Loan (SEE NOTE B BELOW)	97.030	EMT-2006-LF-1603LA11	Project Completion		Loan
TOTAL - US DEPARTMENT OF HOMELAND SECURITY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
05 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95 001 (M)	ISPGCP502	1-Jan-05	31-Dec-09	3,655,325
03 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA - CPOT	95 001 (M)	DPGCP599	1-Jan-03	30-Jun-05	55,000
07 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95 001 (M)	ITPGCP502	1-Jan-07	30-Jun-09	3,447,673
08 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95 001 (M)	ISPGCP502	1-Jan-08	31-Dec-10	3,121,558
09 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95 001 (M)	O09QC0001A	1-Jan-09	31-Dec-11	3,446,866
10 HIDTA- State & Local Assistance- Louisiana Gulf Coast HIDTA	95 001 (M)	O10QC0001A	10-Jan-10	31-Dec-12	3,288,233
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY					
U.S. DEPARTMENT OF THE TREASURY					
U.S. Immigration and Customs Enforcement Equitable Sharing of Federally Forfeited Property	21 Unknown (M)	Unknown	N/A	N/A	N/A
State and Local Law Enforcement Overtime (Operation SLOTT) - 07/09	21 Unknown	Unknown	1-Oct-07	30-Sep-09	N/A
State and Local Law Enforcement Overtime (Operation SLOTT) - 09/11	21 Unknown	Unknown	1-Oct-09	30-Sep-11	N/A
State Criminal Alien Assistance Program (SCAAP) - 2009	21 Unknown	2009-AP-BX-0435	1-Jul-09	3-Sep-09	N/A
TOTAL - U.S. DEPARTMENT OF THE TREASURY					
TOTAL DIRECT PROGRAMS					
PASS-THROUGH AWARDS:					
U.S. DEPARTMENT OF JUSTICE					
Passed Through Louisiana Department of Public Safety and Corrections National Criminal History Improvement Program (NCHIP/LAAPIS) - FY09/10	16 554 (M)	Unknown	1-Jul-09	30-Jun-10	383,460
Passed Through Louisiana Commission on Law Enforcement:					
Human Trafficking Task Force 09/10	16 320	2006-VT-BX-0005	1-Sep-09	1-Oct-10	60,000
SHOCAP	16 540	J08-7-002	1-Jun-09	31-Dec-09	6,678
Forensic Sciences Improvement Act 2009	16 560	G08-8-003	1-Apr-09	31-Dec-09	17,929
Forensic Sciences Improvement Act 2009	16 560	G09-8-003	1-Jan-10	30-Jun-10	25,864
Combination Investigations	16 588	M06-7-005	1-Dec-09	30-Sep-10	39,964
Combination Investigations	16 588	M07-7-006	1-Dec-08	30-Nov-09	38,656
Multi-Jurisdictional Task Force	16 738	B08-7-022	1-Apr-09	31-Mar-10	28,446
Multi-Jurisdictional Task Force	16 738	B09-7-007	1-Apr-10	31-Mar-11	85,000
DNA Capacity	16 741 (M)	2006-DN-BX-K183	1-Oct-06	30-Sep-09	367,757
DNA Backlog	16 741 (M)	2007-DN-BX-K120	1-Oct-07	30-Sep-09	136,008
DNA Backlog	16 741 (M)	2008-DN-BX-K067	1-Oct-08	30-Sep-10	131,701

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2009	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2010	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
6,400	6,400	-	-	-	-	-	-
-	74,200	-	7,600	81,800	81,800	-	81,800
6,400	80,600	-	7,600	81,800	81,800	-	81,800
49,865	49,865	-	-	-	-	-	-
-	114,311	-	36,189	150,500	150,500	-	150,500
-	-	-	-	-	-	-	-
49,865	164,176	-	36,189	150,500	150,500	-	150,500
86,315	447,546	-	-	361,231	361,231	-	361,231
-	-	-	-	-	-	-	-
451,385	558,818	-	-	100,433	100,433	-	100,433
246,602	877,187	-	188,287	818,872	818,872	-	818,872
324,308	1,493,982	-	496,970	1,666,644	1,666,644	-	1,666,644
-	226,739	-	422,817	649,556	649,556	-	649,556
1,115,610	3,604,272	-	1,108,074	3,596,736	3,596,736	-	3,596,736
-	398,195	-	-	398,195	398,195	-	398,195
4,107	23,270	-	-	17,163	17,163	-	17,163
-	14,611	-	2,927	17,538	17,538	-	17,538
-	564	-	-	564	564	-	564
6,107	436,640	-	2,927	433,460	433,460	-	433,460
6,107	436,640	-	2,927	433,460	433,460	-	433,460
1,130,732	5,790,674	1,110	1,395,476	5,856,528	5,856,528	-	5,856,528
-	383,460	-	-	383,460	383,460	-	383,460
-	383,460	-	-	383,460	383,460	-	383,460
-	35,000	-	15,000	50,000	50,000	-	50,000
1,669	5,009	-	-	3,340	3,340	-	3,340
-	17,929	-	-	17,929	17,929	-	17,929
-	-	-	16,885	16,885	16,885	-	16,885
-	13,321	-	9,990	23,311	23,311	-	23,311
6,442	22,550	-	-	16,108	16,108	-	16,108
8,889	28,446	-	-	19,557	19,557	-	19,557
-	15,426	-	5,838	21,264	21,264	-	21,264
142,748	366,555	802	-	225,009	224,207	802	225,009
-	136,008	-	-	136,008	136,008	-	136,008
-	104,998	-	16,293	121,291	121,291	-	121,291

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2010

FUNDING AGENCY/ GRANT	CFDA NUMBER		GRANT ID NUMBER	GRANT PERIOD FROM TO		GRANT AWARD
DNA Backlog	16 741	(M)	2009-DN-BX-K087	1-Oct-09	31-Mar-11	214,610
DNA Backlog	16 741	(M)	2006-DN-BX-K103	1-Oct-06	30-Sep-09	91,593
Passed through New Orleans Council/New Orleans Police Department FY 03 COPS Technology Grant - Communications Network	16 710	(M)	Unknown	Project Completion		Unknown
Passed through New Orleans Police Foundation Project Safe Neighborhood Ann-Gang 2007	16 609		2007-PG-BX-0062	1-Nov-09 ##	31-Dec-09	2,204
TOTAL - U.S. DEPARTMENT OF JUSTICE						
FEDERAL HIGHWAY ADMINISTRATION						
Passed Through Louisiana Highway Safety Commission Safe and Sober Overtake Campaign - 08/09	20 601		PT2009-39-00	1-Oct-08	30-Sep-09	20,000
Safe and Sober Overtake Campaign - 09/10	20 601		PT2010-27-00	1-Oct-09	30-Sep-10	33,360
Safe and Sober Overtake Campaign - 09/10	20 601		K8HV2010-12-00	1-Oct-09	30-Sep-10	61,066
Traffic Safety School	20 601		Unknown	Project Completion		N/A
TOTAL - FEDERAL HIGHWAY ADMINISTRATION						
DEPARTMENT OF HOMELAND SECURITY						
Federal Emergency Management Agency Passed Through Louisiana Department of Military Affairs: Emergency Assistance (Hurricane IVAN 1548)	97 036		1548-DR-LA	Project Completion		\$ 222,754
Emergency Assistance (Hurricane KATRINA LA 1603)	97 036		1603-DR-LA	Project Completion		Unknown
Emergency Assistance (Hurricane GUSTAV LA 1786)	97 036		1786-DR-LA	Project Completion		Unknown
Emergency Assistance (Hurricane IKE LA 1792)	97 036		1792-DR-LA	Project Completion		Unknown
Office of Domestic Preparedness Passed through New Orleans City Council/New Orleans Police Department FY 07 Urban Areas Security Initiative (UASI) - Superdome Site	97 067		Unknown	Project Completion		Unknown
FY 07 Urban Areas Security Initiative (UASI) - NO East Tower	97 067		Unknown	Project Completion		Unknown
FY 07 Urban Areas Security Initiative (UASI) - NOPD Leap 2007	97 067		Unknown	Project Completion		Unknown
COPS 2007	16 710	(M)	2007-CKWX-0037	Project Completion		Unknown
FY 06 Urban Areas Security Initiative (UASI) - Motorola Maintenance	97 067		Unknown	Project Completion		Unknown
FY 07 Urban Areas Security Initiative (UASI) - Motorola Maintenance	97 067		Unknown	Project Completion		Unknown
FY 07 Urban Areas Security Initiative (UASI) - Motorola Maintenance	97 067		Unknown	Project Completion		Unknown
FY 08 State Homeland Security Program (SHSP) - Motorola Maintenance	97 067		Unknown	Project Completion		Unknown
FY 07 State Homeland Security Program (SHSP) - Motorola Maintenance	97 067		Unknown	Project Completion		Unknown
FY 10 Statewide 700mhz Communication System	97 067		Unknown	1-Jul-09	30-Jun-10	453,857
Passed through St. Bernard Parish Council - OEP FY 06 Urban Areas Security Initiative (UASI) - Microwave Link	97 067		Unknown	Project Completion		Unknown
Passed through Louisiana Military Department - Adjutant General's Office Buffer Zone Protection Plan Program (BZZP) - 2006	97 078		2006-BZZP CYTEC	Project Completion		179,075
Buffer Zone Protection Plan Program (BZZP) - 2007	97 078		2007-BZ-T7-0025	1-Jul-07	1-Nov-10	130,460
Buffer Zone Protection Plan Program (BZZP) - 2008	97 078		2008-BZ-T8-0040	31-Mar-10	31-Aug-11	242,500
Passed through Louisiana Commission on Law Enforcement Law Enforcement Terrorism Prevention Program 2007	97 074		2007-GE-T5-0019	Project Completion		396,991

(Continued)

ACCRUED/ (DEFERRED) REVENUE June 30, 2009	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2010	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
-	111,483	-	-	111,483	111,483	-	111,483
89,508	91,593	-	-	2,085	2,085	-	2,085
249,256	948,718	802	64,006	764,270	763,468	802	764,270
196,035	196,035	-	-	-	-	-	-
196,035	196,035	-	-	-	-	-	-
-	2,204	-	-	2,204	2,204	-	2,204
-	2,204	-	-	2,204	2,204	-	2,204
445,291	1,530,417	802	64,006	1,149,934	1,149,132	802	1,149,934
1,926	8,536	-	-	6,610	6,610	-	6,610
-	5,695	-	13,422	19,117	19,117	-	19,117
-	10,338	-	30,601	40,939	40,939	-	40,939
3,066	3,066	-	-	-	-	-	-
4,992	27,635	-	44,023	66,666	66,666	-	66,666
-	-	-	-	-	-	-	-
298,962	159,828	-	169,235	30,101	30,101	-	30,101
5,554,915	5,029,369	(13,193)	538,739	-	13,193	(13,193)	-
619,038	476,567	-	142,471	-	-	-	-
6,472,915	5,665,764	(13,193)	850,445	30,101	43,294	(13,193)	30,101
39,104	40,181	-	-	1,077	1,077	-	1,077
131,489	96,026	-	1,347,739	1,310,276	1,310,276	-	1,310,276
-	307,216	-	-	307,216	307,216	-	307,216
-	1,314,544	-	-	1,314,544	1,314,544	-	1,314,544
60,971	60,971	-	-	-	-	-	-
100,000	100,000	-	-	-	-	-	-
-	554,571	-	-	554,571	554,571	-	554,571
125,000	125,000	-	-	-	-	-	-
185,055	185,055	-	-	-	-	-	-
-	-	-	-	-	-	-	-
643,619	2,783,564	-	1,347,739	3,487,684	3,487,684	-	3,487,684
(84,035)	154,582	-	30,719	269,336	269,336	-	269,336
(84,035)	154,582	-	30,719	269,336	269,336	-	269,336
489	489	-	-	-	-	-	-
102,679	92,828	-	27,632	27,781	27,781	-	27,781
-	-	-	100,935	100,935	100,935	-	100,935
103,168	93,317	-	128,567	128,716	128,716	-	128,716
83,701	83,701	-	-	-	-	-	-
83,701	83,701	-	-	-	-	-	-

JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE & LOCAL AWARDS (CONTINUED)
For The Year Ended June 30, 2010

FUNDING AGENCY/ GRANT	CFDA NUMBER	GRANT ID NUMBER	GRANT PERIOD		GRANT AWARD
			FROM	TO	
Passed through Jefferson Parish Council-Community Justice Agency FY 05 Homeland Security Grant Program (HSOP)	97.067	Unknown	Project Completion		Unknown
FY 06 Urban Area Security Initiative (UASI)	97.067	Unknown	Project Completion		Unknown
Passed through Louisiana Department of Homeland Security FY08 Homeland Security Grant Program (SHSP)	97.067	2008-GE-TS-0013	1-Sep-08	15-Jul-11	237,530
FY08 Hazard Mitigation Program (GOSHEP) - Generator Program	97.039	FEMA-1603-DR-LA-0079	9-May-08	30-Jan-10	290,000

TOTAL -DEPARTMENT OF HOMELAND SECURITY

TOTAL - PASS THROUGH AWARDS

TOTAL FEDERAL AWARDS

STATE AWARDS

LOUISIANA COMMISSION ON LAW ENFORCEMENT

Drug Abuse Resistance Education (DARE) - 09/10	N/A	E10-7-006	1-Jul-09	31-May-10	\$ 150,705
Total					

JEFFERSON PARISH COMMUNITY JUSTICE AGENCY

Crime Task Force 08/09	N/A	CFMS#658574	1-Jul-08	30-Jun-09	115,959
Crime Task Force 09/10	N/A	CFMS#685975	17-Jul-09 ##	16-Jul-10	110,000
Total					

DEPARTMENT OF TREASURY, STATE OF LOUISIANA

Act 19 - Line-item Appropriation - JPSO Cops and Clergy	N/A	CEA # 09-299	1-Jul-08	30-Jun-09	\$ 23,750
Total					

TOTAL STATE AND LOCAL AWARDS

GRAND TOTAL

NOTES TO SCHEDULE:

- A) This schedule was prepared on the accrual basis of accounting. All activity between July 1, 2008 and June 30, 2009 is reflected in the schedule.
- B) In the wake of Hurricanes Katrina and Rita, the Office of Homeland Security made Community Disaster Loans available to local governments. These loans were designed to provide operating funds in the wake of the storms. The Sheriff was approved for \$22,602,120, however, only \$6,000,000 was actually drawn down against those loans. The loans are due and payable on or before December 20, 2010 and accrue interest at the rate of 2.69%. The amount due through June 30, 2010 (including accrued interest) is \$6,713,698. This amount is reflected in the noncurrent debt of the Sheriff's Office.
- (1) Amount includes matching share.
- (2) Grant called for 75% federal share, 10-15% state share, and 10-15% local share.
- (3) Award represents the funds to be paid JPSO under a Cooperative Agreement with the State.
- (4) The Parish of Jefferson is the grantee, while the JPSO is one of several agencies providing direct and in-kind services.

(M) - Represents a "Major" grant under OMB Circular A-113

RECONCILIATION TO GENERAL LEDGER

Total grant revenues per above:	
PY Accrual (Deferral)	(9,758,510)
Grant Assistance Received	17,401,951
CY Accrual (Deferral)	4,062,695
Net Grant Revenues Recognized Per the Schedule	11,706,136

Revenues per General Ledger:

1-1-01-41110-0-00-00000 Federal Grants	351,843	TB01	General Fund
1-1-01-41120-0-00-00000 Federal Grants - Pass Through	910,864	TB01	General Fund
1-1-13-45110-0-00-00000 Drug Enforcement Fund	521,265	TB13	Drug Enforcement Fund
1-1-22-41120-0-00-00000 Region One O & M - LETPP?	554,571	TB22	Region One O&M Fund
1-1-20-41120-0-00-40022 Multi-Jurisdictional Task Force Fund	19,557	TB20	Multi-Jurisdictional Task Force Fund
1-1-20-41120-0-00-40023 Multi-Jurisdictional Task Force Fund	21,264	TB20	Multi-Jurisdictional Task Force Fund
1-1-23-41110-0-00-xxxxx DNA Backlog & Capacity	595,074	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx TSA GRANTS	150,500	TB23	Federal Grant Fund
1-1-23-41110-0-00-41100 COPS	463,260	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HIDTA	3,596,736	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx BZ2P	128,716	TB23	Federal Grant Fund
1-1-23-41110-0-00-xxxxx HOMELAND SECURITY (SHSP) & (GOSHEP)	422,121	TB23	Federal Grant Fund
1-1-40-41120-0-00-47095 - Homeland Security - Mobile Cmd Ctr	(3,898)	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47115-Microwave Links	269,337	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47116 - Superdome Equipment	1,077	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47117- NO East Tower	1,310,276	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47122- NOPD LETTP	307,216	TB40	Communications Reserve Fund
1-1-40-41120-0-00-47135- COPS 07	1,314,544	TB40	Communications Reserve Fund
1-1-87-41110-0-00-44900 Justice Assistance Grants - 2007	8,735	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44200 Recovery Justice Assistance Grants	699,005	TB87	Local Law Enforcement Block Grant Fund
1-1-87-41110-0-00-44300 Justice Assistance Grants- 2009	64,072	TB87	Local Law Enforcement Block Grant Fund
Total Revenues Per General Ledger	11,706,136		

Difference

- 142 - Rounding

ACCRUED/ (DEFERRED) REVENUE June 30, 2009	FEDERAL AND STATE ASSISTANCE RECEIVED DURING YEAR		ACCRUED/ (DEFERRED) REVENUE June 30, 2010	TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
	GRANTS	OTHER			FEDERAL/STATE	LOCAL	
274,763	274,763	-	-	-	-	-	-
465,753	461,855	3,898	-	-	-	-	-
<u>740,516</u>	<u>736,618</u>	<u>3,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	237,059		471	237,530	237,530		237,530
	-		184,591	184,591	184,591		184,591
<u>-</u>	<u>237,059</u>	<u>-</u>	<u>185,062</u>	<u>422,121</u>	<u>422,121</u>	<u>-</u>	<u>422,121</u>
7,959,884	9,754,605	(9,295)	2,552,532	4,337,958	4,351,151	(13,193)	4,337,958
<u>8,410,167</u>	<u>11,312,657</u>	<u>(8,493)</u>	<u>2,669,561</u>	<u>5,554,558</u>	<u>5,566,949</u>	<u>(12,391)</u>	<u>5,554,558</u>
<u>9,740,899</u>	<u>17,163,331</u>	<u>(7,383)</u>	<u>4,856,817</u>	<u>11,411,086</u>	<u>11,423,477</u>	<u>(12,391)</u>	<u>11,411,086</u>
-	150,705	-	-	150,705	150,705	-	150,705
<u>-</u>	<u>150,705</u>	<u>-</u>	<u>-</u>	<u>150,705</u>	<u>150,705</u>	<u>-</u>	<u>150,705</u>
(7,611)	17,611	-	-	-	-	-	-
-	106,554	-	6,658	113,212	113,212	-	113,212
<u>17,611</u>	<u>124,165</u>	<u>-</u>	<u>6,658</u>	<u>113,212</u>	<u>113,212</u>	<u>-</u>	<u>113,212</u>
-	23,750	-	-	23,750	23,750	-	23,750
<u>-</u>	<u>23,750</u>	<u>-</u>	<u>-</u>	<u>23,750</u>	<u>23,750</u>	<u>-</u>	<u>23,750</u>
<u>17,611</u>	<u>298,620</u>	<u>-</u>	<u>6,658</u>	<u>287,667</u>	<u>287,667</u>	<u>-</u>	<u>287,667</u>
<u>9,758,510</u>	<u>17,481,951</u>	<u>(7,383)</u>	<u>4,862,695</u>	<u>11,698,753</u>	<u>11,711,144</u>	<u>(12,391)</u>	<u>11,698,753</u>
FFY							

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STATISTICAL SECTION



STATISTICAL SECTION NARRATIVE

This part of the Sheriff's Comprehensive Annual Financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Sheriff's overall financial health.

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Financial Trends

These schedules contain trend information to help the reader understand how the Sheriff's financial performance and well being have changed over time

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Revenue Capacity

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Sheriff's financial activities take place and to help make comparisons over time with other governments.

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Operating Information

These schedules contain information about the Sheriff's operations and resources to help the reader understand how the Sheriff's financial information relates to the services the Sheriff provides and the activities it performs.

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TABLE 1

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1) 2001	(1) 2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ 30,877,542	\$ 27,235,761	\$ 25,656,217	\$ 27,413,289	\$ 51,433,193	\$ 63,101,126	\$ 27,604,981	\$ 36,309,560
Restricted										
Debt Service	-	-	-	-	-	-	-	-	46,516	918
Claims and Judgments	-	-	2,314,650	2,319,088	1,038,569	5,426,417	5,426,417	5,358,718	1,445,267	4,557,006
Other	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	36,810,388	40,977,582	54,369,523	73,432,696	73,338,385	68,294,907	91,727,375	73,512,989
Total Governmental Activities Net Assets	\$ -	\$ -	\$ 70,002,580	\$ 70,532,431	\$ 81,064,309	\$ 106,272,402	\$ 130,197,995	\$ 136,754,751	\$ 120,824,139	\$ 114,380,473

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 2

CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(ACCURAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1)	(1)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses												
Governmental Activities:												
Public Safety												
Executive												
Civil and Support Services												
Finance and Administrative												
Fleet												
Revenue and Taxation												
Operations												
Special Operations												
Technical Services												
Internal Management												
Criminal Investigations												
Special Investigations												
Narcotics												
Corrections												
Non-departmental												
Interest on Long-term Debt												
Total Governmental Activities Expenses												
Total Primary Government Expenses												
Program Revenues (See Table 3)												
Governmental Activities:												
Charges for Services												
Executive												
Civil and Support Services												
Finance and Administrative												
Fleet												
Revenue and Taxation												
Operations												
Special Operations												
Technical Services												
Internal Management												
Criminal Investigations												
Special Investigations												
Narcotics												
Corrections												
Non-departmental												
Total Charges for Services												
Operating Grants and Contributions												
Capital Grants and Contributions												
Total Governmental Activities Program Revenues												
Net (Expense) Revenue												
Governmental Activities												
Total Primary Government Net (Expense) Revenue												

(1)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:										
Taxes										
Property Taxes	\$ -	\$ -	\$ 16,235,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,966,922	\$ 23,053,478	\$ 26,588,133
Sales Taxes	-	-	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	22,543,976	20,500,967	18,963,942
Intergovernmental	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	1,263,746	1,267,105	1,267,878	1,271,072	1,272,169	1,336,124	1,328,749	1,311,187
Video Poker Allocations	-	-	1,681,460	1,733,960	1,780,608	2,466,059	2,372,494	2,234,447	1,978,584	1,793,230
Commissions	-	-	-	-	-	-	-	-	-	-
Commissions on Tax Collections	-	-	34,603,908	36,016,964	37,644,850	41,109,203	44,725,041	44,340,729	41,948,925	40,979,299
Charges for Services										
Court Attendance	-	-	275,434	243,814	238,714	204,000	211,208	230,520	231,472	243,786
Unrestricted Interest	-	-	779,600	488,031	1,127,537	2,830,885	4,430,091	3,337,913	1,708,828	471,844
Miscellaneous										
Gain (Loss) on Disposal of Capital Assets	-	-	199,836	422,138	392,855	456,954	146,937	(49,739)	156,927	360,898
Subrogations	-	-	368,028	480,889	472,878	501,968	432,967	414,309	604,868	509,566
Other	-	-	242,706	273,594	393,921	748,603	802,645	1,020,691	482,534	3,122,903
Total Governmental Activities General Revenues	\$ -	\$ -	\$ 73,136,863	\$ 75,603,859	\$ 81,469,018	\$ 90,794,602	\$ 97,347,040	\$ 96,375,892	\$ 93,995,332	\$ 94,348,790
Extraordinary Items										
Claims and Judgments	\$ -	\$ -	\$ -	\$ -	\$ 2,430,696	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds (Net)	-	-	-	-	-	650,000	1,652,844	203,438	-	-
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ 2,430,696	\$ 650,000	\$ 1,652,844	\$ 203,438	\$ -	\$ -
Changes in Net Assets										
Governmental Activities	\$ -	\$ -	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)
Total Primary Government	\$ -	\$ -	\$ (100,289)	\$ 529,851	\$ 10,531,878	\$ 25,208,093	\$ 23,925,593	\$ 6,556,756	\$ (15,930,612)	\$ (6,443,666)

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 3

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	(1)	(1)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Function/Program												
Governmental Activities:												
Public Safety												
Executive												
Civil and Support Services												
Finance and Administrative												
Fleet												
Revenue and Taxation												
Operations												
Special Operations												
Technical Services												
Internal Management												
Criminal Investigations												
Special Investigations												
Narcotics												
Corrections												
Non-departmental												
Interest on Long-term Debt												
Total Governmental Activities Expenses												
Total Primary Government Program Revenues												

NOTES:

(1) - The Sheriff began to report accrual information when it implemented GASB Statement No. 34 in fiscal year ended June 30, 2003.

TABLE 4

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Reserved										
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrances	515,960	1,283,222	413,381	1,167,004	4,110,314	6,027,313	1,082,910	919,228	1,718,989	533,614
Construction	-	-	-	-	-	-	-	-	-	-
Total Reserved	515,960	1,283,222	413,381	1,167,004	4,110,314	6,027,313	1,082,910	919,228	1,718,989	533,614
Unreserved	32,351,407	34,679,705	35,353,899	39,582,340	40,191,839	57,277,226	32,345,704	30,015,975	29,614,485	35,375,195
Total General Fund	\$ 32,867,367	\$ 35,962,927	\$ 35,767,280	\$ 40,749,344	\$ 44,302,153	\$ 63,304,539	\$ 33,428,614	\$ 30,935,203	\$ 31,333,474	\$ 35,908,809
All Other Governmental Funds										
Reserved										
Inventory	\$ 28,593	\$ 36,904	\$ 45,801	\$ 32,811	\$ 32,987	\$ 42,938	\$ 29,540	\$ -	\$ -	\$ -
Encumbrances	300	3,142	3,461	4,336	3,150	5,391	-	-	-	391,275
Debt Service	-	-	-	-	-	-	-	-	46,516	918
Construction	4,775,389	4,611,966	2,760,440	2,029,683	8,999,442	15,426,347	31,769,689	29,851,091	41,068,698	25,533,171
Total Reserved	4,804,282	4,652,012	2,809,702	2,066,830	9,035,579	15,474,676	31,799,229	29,851,091	41,115,214	25,925,364
Unreserved, Reported In:										
Special Revenue Funds	2,577,685	2,339,098	4,332,538	3,654,302	2,227,499	1,902,382	15,317,563	15,364,389	28,868,509	24,305,725
Capital Project Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Total Unreserved	2,577,685	2,339,098	4,332,538	3,654,302	2,227,499	1,902,382	15,317,563	15,364,389	28,868,509	24,305,725
Total All Other Governmental Funds	\$ 7,381,967	\$ 6,991,110	\$ 7,142,240	\$ 5,721,132	\$ 11,263,078	\$ 17,377,058	\$ 47,116,792	\$ 45,215,480	\$ 69,983,723	\$ 50,231,089
Total All Funds	\$ 40,249,334	\$ 42,954,037	\$ 42,909,520	\$ 46,470,476	\$ 55,565,231	\$ 80,681,597	\$ 80,545,406	\$ 76,150,683	\$ 101,317,197	\$ 86,139,898

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 5

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
REVENUES										
Taxes (See Table 6)	\$ 31,926,165	\$ 32,973,066	\$ 33,722,125	\$ 34,767,364	\$ 36,149,777	\$ 41,205,858	\$ 42,933,468	\$ 43,110,898	\$ 45,554,445	\$ 45,552,975
Intergovernmental	14,417,433	15,413,246	16,435,263	15,636,210	15,200,862	27,878,586	33,638,594	26,478,115	29,783,090	29,081,150
Service charges, fees, and commissions	39,139,637	40,457,207	41,511,395	42,673,030	44,214,500	45,221,422	51,041,409	50,678,775	47,988,670	47,574,819
Fines and forfeitures	500,639	276,802	3,151,561	241,188	247,459	321,201	434,610	374,359	462,931	883,041
Interest	2,291,433	1,038,686	840,840	419,835	877,224	2,373,253	3,719,242	2,771,328	1,512,764	445,798
Miscellaneous	2,676,956	2,330,740	2,009,736	2,410,825	2,535,353	2,850,084	3,014,156	2,932,471	3,051,498	5,801,998
TOTAL REVENUES	90,953,303	92,491,747	97,490,922	96,148,432	101,226,875	119,814,404	134,841,479	126,947,946	128,354,398	129,140,791
EXPENDITURES										
Current										
Public Safety										
Basic	-	-	2,918,180	3,164,329	3,252,439	3,057,391	2,829,465	1,117,298	1,095,055	960,686
Civil and Support Services	-	-	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	17,609,694	13,351,751	13,261,289	13,396,420	18,271,286	9,792,740	10,813,817	13,601,713
Fleet	-	-	8,839,796	9,896,949	10,814,587	10,621,125	13,694,415	9,114,324	10,903,541	8,259,327
Revenue & Taxation	-	-	2,482,367	2,628,890	2,798,331	2,564,962	2,967,536	3,846,204	1,288,078	1,283,472
Operations	-	-	20,475,665	20,034,143	14,467,586	16,444,169	18,753,685	20,812,154	23,386,008	3,129,952
Special Operations	-	-	-	-	5,423,944	6,234,115	10,033,669	7,081,022	6,346,304	20,106,779
Technical Services	-	-	7,224,608	7,298,504	7,582,833	8,338,882	9,176,784	10,470,537	12,026,263	6,383,363
Internal Management	-	-	1,284,666	1,413,110	1,594,308	1,459,875	2,942,454	2,398,118	2,371,689	11,944,312
Criminal Investigations	-	-	9,813,278	8,231,418	7,886,491	7,567,785	8,122,429	9,436,100	10,414,040	2,104,175
Special Investigations	-	-	7,568,065	9,186,586	5,821,017	5,502,517	5,146,924	7,300,286	9,699,056	10,229,839
Narcotics	-	-	-	-	3,337,760	2,860,335	2,889,646	3,642,194	4,217,395	9,629,257
Corrections	-	-	15,767,834	15,947,352	16,753,917	14,079,462	16,881,907	18,167,181	19,634,664	4,130,344
Non-Departmental	-	-	136,161	56,318	314,312	263,108	173,562	76,553	20,811	19,707,731
Total Public Safety	57,487,531	59,757,044	94,141,246	91,219,430	94,319,109	98,350,946	113,080,162	116,318,234	126,685,412	125,641,990
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	930,000
Interest	-	-	-	-	-	-	-	-	744,231	1,237,225
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	3,594,173	1,568,066	241,107	597,092	25,449,732	15,227,913	5,984,816	4,089,617
Finance and Administrative	-	-	-	-	-	-	-	-	-	15,399,258
Civil and Support Services	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	57,487,531	59,757,044	97,535,419	92,587,496	94,560,216	98,948,038	138,630,114	131,546,127	133,414,459	144,318,090
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,465,722	2,704,703	(44,517)	3,560,936	6,664,659	20,866,366	(1,789,035)	(4,598,181)	(5,060,061)	(13,177,299)
OTHER FINANCING SOURCES (USES)										
Transfers in	4,326,573	1,448,516	2,223,916	1,181,950	7,441,798	5,786,388	38,440,849	5,740,037	22,019,923	7,162,744
Transfers out	(4,876,523)	(1,448,516)	(2,223,916)	(1,181,950)	(7,441,798)	(5,786,388)	(38,440,849)	(5,740,037)	(22,019,923)	(7,162,744)
Proceeds from Sales of Bonds	-	-	-	-	-	-	-	-	30,004,604	-
Bond Issue Costs	-	-	-	-	-	-	-	-	(232,470)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	1,652,844	203,451	30,082,111	22,821,255
EXTRAORDINARY ITEMS										
Proceeds from disaster loans	-	-	-	-	-	6,000,000	-	-	-	-
Claims and judgments	-	-	-	-	2,430,696	1,250,000	1,652,844	203,451	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	3,465,722	2,704,703	(44,517)	3,560,936	8,094,755	25,116,366	(136,191)	(4,394,732)	25,166,514	(13,177,299)
FUND BALANCES										
Beginning of year	36,781,612	40,249,334	42,954,037	42,909,520	46,470,476	55,565,231	80,681,597	80,545,406	76,150,683	101,317,197
End of year	40,249,334	42,954,037	42,909,520	46,470,476	55,565,231	80,681,597	80,545,406	76,150,683	101,317,197	88,139,898
Debt Service as a percentage of municipal expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.59%	1.76%

TABLE 6

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(UNAUDITED)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
TAX REVENUES BY SOURCE										
Taxes										
Ad valorem taxes	\$ 14,994,551	\$ 15,577,419	\$ 16,235,774	\$ 16,856,235	\$ 19,513,833	\$ 17,816,131	\$ 19,163,677	\$ 20,966,922	\$ 25,053,478	\$ 26,588,135
Sales and use taxes	16,931,614	17,597,647	17,486,351	17,911,129	18,635,944	23,389,727	23,789,791	25,543,976	20,500,967	19,963,942
Total Tax Revenues	\$ 31,926,165	\$ 33,175,066	\$ 33,722,125	\$ 34,767,364	\$ 38,149,777	\$ 41,205,858	\$ 42,953,468	\$ 46,510,898	\$ 45,554,445	\$ 46,552,075

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 7

ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

Fiscal Year	Tax Roll	Real Estate (1)	Industrial and Commercial (1)	Public Service Corporations (1)	Total Assessments	Homestead Exempt (2)	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Taxable Assessed Value as a Percentage of Taxable Value
2001	2000 (R)	\$ 1,919,552	\$ 541,881	\$ 152,228	\$ 2,613,661	\$ 749,727	\$ 1,863,934	0.59	\$ 23,822,913	7.82%
2002	2001	1,979,672	538,255	159,203	2,677,130	751,619	1,925,511	0.60	24,446,440	7.88%
2003	2002	2,035,771	561,606	156,713	2,754,090	757,470	1,996,620	0.60	25,146,503	7.94%
2004	2003	2,098,649	590,911	158,803	2,848,363	761,203	2,087,160	0.61	25,984,583	8.03%
2005	2004 (R)	2,441,043	612,248	156,858	3,210,149	783,760	2,426,389	0.63	29,537,803	8.21%
2006	2005 (K)	2,251,198	620,084	159,173	3,030,455	743,121	2,287,334	0.62	27,707,027	8.26%
2007	2006 (K)	2,294,734	621,921	157,021	3,073,676	744,421	2,329,255	0.63	28,140,287	8.28%
2008	2007 (K)	2,503,865	683,225	152,940	3,340,030	739,285	2,600,745	0.64	30,613,083	8.50%
2009	2008 (R)	3,103,579	707,265	157,697	3,970,541	772,154	3,198,387	0.67	36,822,203	8.69%
2010	2009	3,145,523	704,120	165,048	4,014,691	766,827	3,247,864	0.67	37,249,683	8.72%

Source: Jefferson Parish Assessor's Office

NOTES:

- (1) Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value.
- (2) Homestead exemption rate is \$7,500 of assessed value
- (3) Includes tax-exempt property. Estimated Actual Taxable Value is calculated by dividing taxable assessed value by the percentages noted in Note (2). Tax rates are per \$1,000 of assessed value.
- (R)- Indicates a "reassessment" year
- (K)- The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 8

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Direct		Overlapping		
		Jefferson Parish Sheriff	Jefferson Parish	Jefferson Parish School Board	Other	Total
2001	2000	0.59	1.34	0.89	0.11	2.93
2002	2001	0.60	1.42	0.89	0.11	3.02
2003	2002	0.60	1.42	1.01	0.11	3.14
2004	2003	0.61	1.43	1.68	0.11	3.83
2005	2004	0.63	1.32	1.73	0.12	3.80
2006	2005	0.62	1.57	1.73	0.12	4.04
2007	2006	0.63	1.29	1.74	0.12	3.78
2008	2007	0.64	1.33	1.78	0.12	3.87
2009	2008	0.67	1.35	1.85	0.13	3.99
2010	2009	0.67	1.43	1.85	0.13	4.08

Source: Jefferson Parish Budget & Research Department

TABLE 9

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

PRINCIPAL TAXPAYERS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010 AND JUNE 30, 2000 (NINE YEARS AGO)
 (amounts expressed in thousands)

(UNAUDITED)

Taxpayer	Type of Business	2009 Tax Roll				2000 Tax Roll			
		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation		Taxable Assessed Valuation	Rank	Percent of Total Assessed Valuation	
Entergy Services, Inc.	Electric Utility	\$ 61,950	1	1.54%		\$ 54,035	1	2.07%	
Bell South	Telephone Utility	33,730	2	0.84%		44,162	2	1.69%	
Causeway Associates	Retail Shopping Mall	30,183	3	0.75%		13,566	7	0.52%	
Wal-Mart Real Estate	Retail	27,550	4	0.69%		-		0.00%	
ATMOS Energy Louisiana (formerly Louisiana Gas)	Gas Utility	16,832	5	0.42%		14,268	6	0.53%	
Capital One Bank (formerly Hibernia National Bank)	Banking	15,465	6	0.39%		21,336	3	0.82%	
Northrup Grumman Ship Systems (formerly Avondale Shipyards)	Shipbuilding	14,130	7	0.35%		15,536	5	0.59%	
Cox Communications	Utility/Cable	13,897	8	0.35%		-		0.00%	
Cytac Industries	Industrial	11,168	9	0.28%		-		0.00%	
Evonik Cyro LLC	Industrial	9,060	10	0.23%		-		0.00%	
Bank One Management Corp	Banking	-		0.00%		20,513	4	0.78%	
Lamarque Ford, Inc.	Auto Dealership	-		0.00%		11,715	8	0.43%	
Whitney National Bank	Banking	-		0.00%		11,075	9	0.42%	
Southwest Airlines	Airline	-		0.00%		9,265	10	0.35%	
TOTAL		\$ 233,965		5.85%		\$ 215,471		8.24%	
Total Assessed Value (Table 7)		\$ 4,014,691				\$ 2,613,661			

Source: Jefferson Parish Assessor's Office

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	Tax Roll	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
			Current Tax Collections	Percent of Current Levy					
2001 (R)	2000	\$ 15,065,792	\$ 14,854,104	98.59%	\$ 140,447	\$ 14,994,551	99.53%	\$ 211,688	1.41%
2002	2001	15,637,979	15,444,598	98.76%	132,821	15,577,419	99.61%	193,381	1.24%
2003	2002	16,354,548	16,065,061	98.23%	170,713	16,235,774	99.27%	289,487	1.77%
2004	2003	17,008,278	16,724,813	98.33%	131,422	16,856,235	99.11%	283,465	1.67%
2005 (R)	2004	19,690,614	19,364,139	98.34%	149,694	19,513,833	99.10%	326,475	1.66%
2006 (K)	2005	18,531,220	17,654,415	95.27%	161,716	17,816,131	96.14%	876,805	4.73%
2007 (K)	2006	18,826,067	18,511,452	98.33%	652,225	19,163,677	101.79%	314,615	1.67%
2008 (K)	2007	21,006,581	20,397,977	98.05%	368,945	20,966,922	99.81%	408,604	1.95%
2009 (R)	2008	26,028,905	24,822,925	95.37%	230,553	25,053,478	96.25%	1,205,980	4.63%
2010	2009	26,375,370	25,732,573	97.56%	855,560	26,588,133	100.81%	642,797	2.44%

Source: Jefferson Parish Sheriff's Bureau of Taxation

NOTES:

(R) Indicates a "reassessment" year

(K) The tax rolls were reassessed in the aftermath of Hurricanes Katrina and Rita to allow for storm damage.

The tax collection process was also delayed 90 days by order of the Governor's office.

TABLE 11

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

CATEGORY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Agriculture, Forestry, Fishing and Hunting	\$ 181,970	\$ 357,680	\$ 257,590	\$ 300,900	\$ 372,890	\$ 431,290	\$ 489,980	\$ 679,430	\$ 1,434,570	\$ 202,990
Mining, Quarrying, and Oil and Gas Extraction	1,426,310	1,713,260	1,599,680	1,471,790	1,820,410	2,253,150	2,973,230	2,820,550	2,982,240	2,333,250
Utilities	379,740	402,130	534,020	493,950	463,620	481,910	592,160	572,950	550,410	547,380
Construction	302,530	426,540	433,700	459,270	476,800	696,160	761,340	723,520	733,700	767,380
Manufacturing	7,490,720	9,398,260	10,567,550	18,896,810	18,708,730	20,637,520	22,780,550	24,396,560	18,672,570	16,221,900
Wholesale Trade	4,582,920	6,322,460	8,743,540	9,697,350	14,043,090	16,387,870	17,222,380	13,728,400	23,723,990	16,191,010
Retail Trade	21,389,630	27,403,280	35,142,570	46,718,430	51,423,030	69,286,610	72,043,910	79,482,510	80,541,230	89,402,690
Transportation and Warehousing	180,140	163,930	144,000	151,450	223,560	199,060	202,120	216,520	180,880	154,580
Information	904,020	1,611,750	2,400,530	2,384,910	4,470,400	8,206,500	7,274,070	8,050,230	10,414,760	12,832,920
Finance and Insurance	223,520	217,820	206,230	174,650	164,100	203,680	200,000	226,420	250,280	263,720
Real Estate and Rental and Leasing	1,550,380	1,613,840	1,483,840	1,577,790	1,746,660	2,299,330	2,699,160	3,059,630	2,741,820	2,888,790
Professional, Scientific, and Technical Services	154,150	157,370	150,100	165,000	161,860	238,930	250,840	233,850	235,360	219,780
Administrative, Support, Waste Management and Remediation Services	439,840	274,840	261,800	249,610	290,230	362,360	510,140	1,073,300	1,114,720	1,312,790
Educational Services	30,110	120,030	242,310	269,290	279,410	270,940	262,520	274,940	360,110	17,780
Health Care and Social Assistance	274,280	306,460	351,540	307,020	304,460	300,480	494,970	425,220	369,550	319,680
Arts, Entertainment, and Recreation	423,460	460,080	495,460	449,950	405,690	306,420	473,910	511,470	498,070	517,030
Accommodation and Food Services	714,570	693,170	696,820	795,100	890,680	1,036,130	1,110,230	2,993,470	3,885,440	3,786,660
Other Services (except Public Administration)	1,597,760	1,884,690	2,014,860	2,425,110	3,534,310	4,480,910	4,699,120	4,679,160	5,301,370	7,247,700
Public Administration	57,750	59,330	64,200	69,430	68,060	95,110	102,880	101,080	263,200	804,490
Total Tax Revenues	\$ 42,303,800	\$ 53,803,920	\$ 65,790,340	\$ 87,057,840	\$ 99,850,010	\$ 128,196,460	\$ 135,143,310	\$ 144,249,210	\$ 154,472,290	\$ 156,033,020

Sales tax rates varied by type of item taxed:

General Sales 4.75%
Food and Drugs 3.50%
Hotel/Motel Room Rentals 3.75%

Sheriff's Direct Sales Tax Rate 0.375%

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

TABLE 12

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

DIRECT AND OVERLAPPING SALES TAX RATES (1)
LAST TEN FISCAL YEARS

(UNAUDITED)

TAXING BODY	Fiscal Year Ended June 30,									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
State Taxing Bodies										
State of Louisiana	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%	4.000%
Local Taxing Bodies										
Jefferson Parish Council	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Less taxes dedicated to:										
Jefferson Parish Public School System	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%	-0.500%
Jefferson Parish Sheriff's Office	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%	-0.125%
Net Direct Tax Rate for Jefferson Parish Council	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%	2.375%
Jefferson Parish Public School System	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%	1.500%
Add taxes dedicated from Jefferson Parish Council	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Net Direct Tax Rate for Jefferson Parish Public School System	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Law Enforcement District (i.e., the Sheriff's Office)	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Add taxes dedicated from Jefferson Parish Council	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Net Direct Tax Rate for Jefferson Parish Sheriff's Office	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
Local Tax Rate	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%	4.750%
Total Sales Tax Rate	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%	8.750%

SOURCE: Jefferson Parish Sheriff's Office and Ex-Officio Tax Collector

NOTES:

- (1) None of the municipalities in Jefferson Parish levy a sales tax directly. All collections of Parish or Law Enforcement sales taxes in the municipalities are remitted back to the municipality to fund the respective dedicated operations. Thus, the Parish Council and the Sheriff's Office only see collections from the unincorporated areas of the parish.

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

TABLE 13

SALES TAX REVENUE PAYERS BY INDUSTRY
FOR THE FISCAL YEAR ENDED JUNE 30, 2010 AND JUNE 30, 2001 (NINE YEARS AGO)
(dollar amounts expressed in thousands)

(UNAUDITED)

INDUSTRY	Fiscal Year June 30, 2010				Fiscal Year June 30, 2001			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Agriculture, Forestry, Fishing and Hunting	48	0.32%	\$ 620	0.17%	32	0.21%	\$ 240	0.07%
Mining, Quarrying, and Oil and Gas Extraction	194	1.29%	1,480	0.40%	205	1.35%	900	0.27%
Utilities	75	0.50%	1,440	0.39%	45	0.30%	450	0.14%
Construction	438	2.92%	7,450	2.04%	414	2.72%	3,380	1.03%
Manufacturing	2,368	15.79%	31,350	8.56%	2,276	14.96%	24,380	7.42%
Wholesale Trade	912	6.08%	22,700	6.20%	853	5.61%	14,850	4.52%
Retail Trade	5,055	33.71%	207,310	56.63%	5,425	35.65%	202,730	61.68%
Transportation and Warehousing	158	1.05%	1,670	0.46%	156	1.03%	1,720	0.52%
Information	492	3.28%	7,720	2.11%	556	3.65%	5,420	1.65%
Finance and Insurance	106	0.71%	1,280	0.35%	94	0.62%	1,480	0.45%
Real Estate, Rental and Leasing	789	5.26%	13,790	3.77%	761	5.00%	14,030	4.27%
Professional, Scientific, and Technical Services	350	2.33%	2,480	0.68%	389	2.56%	1,660	0.51%
Administrative, Support, Waste Mgmt and Remediation	375	2.50%	2,340	0.64%	302	1.98%	2,320	0.71%
Educational Services	56	0.37%	150	0.04%	29	0.19%	20	0.01%
Health Care and Social Assistance	168	1.12%	9,440	2.58%	134	0.88%	4,910	1.49%
Arts, Entertainment, and Recreation	302	2.01%	8,230	2.25%	384	2.52%	9,660	2.94%
Accommodation and Food Services	1,357	9.05%	32,330	8.83%	1,272	8.36%	24,230	7.37%
Other Services (except Public Administration)	1,709	11.40%	13,970	3.82%	1,850	12.16%	15,500	4.72%
Public Administration	42	0.28%	300	0.08%	40	0.26%	810	0.25%
Total	14,994	100.00%	\$ 366,050	100.00%	15,217	100.00%	\$ 328,690	100.00%

SOURCE: Jefferson Parish Sheriff and Ex-Officio Tax Collector

NOTES:

- (1) Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Sheriff's revenue.
- (2) Several different types of liabilities are not included above as they relate to tax liabilities generated by other than a return.
Distribution of Louisiana State Auto Rental Tax is not included
Installment agreements and accrued interest payments are not included
- (3) Audit collections are reported in the fiscal year corresponding to December of the last year of the audit period.
- (4) Annual returns are reported on a calendar year basis and are included in the fiscal year corresponding to December for the return.

TABLE 14

JEFFERSON PARISH SHERIFF'S OFFICE
Harvey, Louisiana

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
 (amounts expressed in thousands, except per capita)

(UNAUDITED)

Fiscal Year	Governmental Activities			(1) Total Primary Government	(3) Percentage of Personal Income	(3) Per Capita
	Limited Tax Revenue Bonds	Community Disaster Loan	(2)			
2000	\$ -	\$ -	\$ -	-	0.00%	\$ -
2001	-	-	-	-	0.00%	-
2002	-	-	-	-	0.00%	-
2003	-	-	-	-	0.00%	-
2004	-	-	-	-	0.00%	-
2005	-	-	-	-	0.00%	-
2006	-	6,069	6,069	6,069	0.00%	13.25
2007	-	6,229	6,229	6,229	0.04%	14.10
2008	-	6,391	6,391	6,391	0.04%	14.86
2009	30,000	6,552	6,552	36,552	0.20%	84.32
20110	29,070	6,714	6,714	35,784	0.20%	81.46

NOTES:

- (1) Details regarding the Sheriff's outstanding debt can be found in the notes to the financial statements
- (2) The Sheriff borrowed \$6.0 million in Community Disaster Loans following Hurricane Katrina. The amounts shown above include accrued interest.
- (3) See Table 17 for personal income and population data.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 15

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2010
(amounts expressed in thousands)

(UNAUDITED)

<u>Taxing Jurisdiction</u>	<u>Net Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Overlapping Debt</u>
Direct Bonded Debt:			
Jefferson Parish Sheriff	\$ 29,070 (1)	100.00%	\$ 29,070
Overlapping:			
Parish of Jefferson	10,605 (2)	100.00%	10,605
Jefferson Parish Public School System	172,699 (2)	100.00%	172,699
Total Overlapping	<u>183,304</u>		<u>183,304</u>
Total Direct and Overlapping	<u>\$ 212,374</u>		<u>\$ 212,374</u>
		2009 Population	439,261
		Per Capital	\$ 483

NOTES:

(1) The Bonds were issued by the Law Enforcement District (LED) of Jefferson Parish (i.e., the Sheriff).
The ad valorem taxes of the LED/Sheriff are specifically dedicated to pay these bonds.

(2) These amounts are as of December 31, 2009

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 16

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

(UNAUDITED)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Assessed value	\$ 2,351,737	\$ 2,613,661	\$ 2,677,130	\$ 2,754,090	\$ 2,848,363	\$ 3,210,149	\$ 3,030,455	\$ 3,073,676	\$ 3,340,030	\$ 3,970,541	\$ 4,014,691
Taxes 10 percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Debt Limit	235,174	261,366	267,713	275,409	284,836	321,015	303,046	307,368	334,003	397,054	401,469
Bonded Debt Applicable to Limit	-	-	-	-	-	-	-	-	-	30,000	29,070
Legal Debt Margin	\$ 235,174	\$ 261,366	\$ 267,713	\$ 275,409	\$ 284,836	\$ 321,015	\$ 303,046	\$ 307,368	\$ 334,003	\$ 367,054	\$ 372,399

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 17

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

(UNAUDITED)

Fiscal Year	Population (1)	School Enrollment (2)	Per Capita Income (3)	(in \$1,000's) Personal Income (4)	Unemployment Rate (5)
2000	454,447	78,619	\$ 27,100	\$ 11,974,039	3.40%
2001	455,466	76,792	27,100	12,616,485	3.90%
2002	453,116	77,724	27,100	13,372,891	4.60%
2003	455,927	77,084	27,180	13,582,857	4.60%
2004	456,779	77,164	29,613	13,777,746	4.90%
2005	457,059	76,429	30,280	14,545,841	4.10%
2006	458,029	76,278	30,503	11,205,359	5.40% (K)
2007	441,741	64,797	31,867	15,138,667	4.40%
2008	429,994	63,950	35,968	16,282,893	3.70%
2009	433,483	65,860	42,010	18,498,697	4.80%
2010	439,261	63,173	41,088	18,269,996	6.50%

Source:

- (1) Louisiana Tech University
- (2) Louisiana Department of Education
- (3) Bureau of Economic Analysis, U.S. Department of Commerce
- (4) Bureau of Economic Analysis, U.S. Department of Commerce
- (5) Louisiana Department of Labor

NOTES:

(K) - Due to Hurricanes Katrina and Rita the last quarter rate for 2005 was unavailable.

The 5.40 rate is from August 2005 provided by Louisiana Department of Labor.

The rate increased due to the effects of the hurricanes.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 18

**PRINCIPAL EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009 AND JUNE 30, 2000 (NINE YEARS AGO)**

(UNAUDITED)

Employer	Type of Business	2009 (1)			2000 (1)		
		Employees	Rank	Percent of Total Employment	Employees	Rank	Percent of Total Employment
Ochsner Health System	Medical	11,402	1	5.50%	2,490	5	1.16%
Jefferson Parish Public School System	Public Education	7,000	2	3.38%	-	-	0.00%
Nordrup Grumman Ship Systems (Avondale)	Shipbuilding, Engineering	4,500	3	2.17%	5,000	1	2.33%
Superior Energy Services	Offshore Production Related Service	4,400	4	2.12%	-	-	0.00%
Jefferson Parish Government	Parish Government	3,571	5	1.77%	-	-	0.00%
Acme Truck Line	Trucking	2,500	6	1.21%	1,400	8	0.65%
East Jefferson General Hospital	Medical	2,418	7	1.17%	2,595	3	1.21%
Planet Beach Franchising	Tanning and Spa Salons	2,000	8	0.96%	-	-	0.00%
West Jefferson Medical Center	Medical	1,849	9	0.89%	1,735	7	0.81%
Jefferson Parish Sheriff's Office	Law Enforcement	1,478	10	0.71%	-	-	0.00%
Tenet Health Care system	Healthcare	-	-	-	5,000	2	2.33%
Ruth's Chris Steakhouse	Restaurant Chain	-	-	-	2,500	4	1.16%
AI Copedler Enterprises	Restaurant Franchise/Food Product	-	-	-	2,095	6	0.98%
Viviana Guard Services	Security Services	-	-	-	-	-	0.00%
Treasure Chest Casino	Gaming	-	-	-	1,318	9	0.61%
Oreck	Manufacturing/Retail	-	-	-	1,188	10	0.55%
Petroleum Helicopters	Helicopter Services	-	-	-	-	-	0.00%
Tenet Physician	Healthcare	-	-	-	-	-	0.00%
Universal SODEXHO (USA) Inc.	Offshore Food Caterer	-	-	0.00%	-	-	0.00%
TOTAL		41,218		19.88%	25,321		11.79%

Source: Jefferson Parish Economic Development Corporation (JEDCO)

NOTES:

(1) Data as of December 31st for each year (from 2009 is actually as of December 31, 2008)

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 19

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

(UNAUDITED)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	21010
	(1)	(1)			(2)	(3)	(3)	(5)		
Public Safety										
Executive	-	-	121	109	32	27	89	9	9	8
Civil and Support	-	-	-	-	-	-	-	153	115	120
Finance and Administrative	-	-	146	147	142	128	136	68	60	60
Fleet	-	-	28	28	27	29	29	26	28	28
Revenue and Taxation	-	-	58	55	52	49	48	51	50	51
Operations	-	-	443	420	283	286	279	311	307	307
Special Operations	-	-	-	-	92	77	94	78	80	80
Technical Services	-	-	176	161	167	170	171	191	202	191
Internal Management	-	-	20	21	22	19	20	20	45	23
Criminal Investigations	-	-	191	149	140	118	122	135	146	148
Special Investigations	-	-	82	117	61	40	33	59	64	64
Narcotics	-	-	-	-	56	44	43	47	55	56
Corrections	-	-	396	376	377	278	298	330	329	342
	-	-	1,661	1,583	1,451	1,265	1,362	1,478	1,490	1,478

SOURCE: Sheriff's Personnel Department

NOTES:

- (1) Data not available
- (2) Special Operations Bureau was split out from Operations Bureau. Narcotics Bureau was split out from Special Investigations Bureau.
- (3) Hurricane Katrina hit the area in August 2005. The Sheriff lost approximately 300 employees in the months after the storm. The jail is still not open to capacity due to shortages in staffing.
- (4) Executive Bureau includes approximately 80 school crossing guards in some years (depending on when staffing report was run). The crossing guards work 9.5 months per year (while school is open) and are off during summer months.
- (5) Civil and Support Services Bureau was split out from Executive and Finance Bureau.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 10

OPERATING INDICATORS
Last Ten Fiscal Years

(UNAUDITED)

Form of Government	Special Purpose (Sheriff/Law Enforcement - Public Safety)									
	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
Area in Square Miles	359	Lead	272	Water						
Population-total	455,466	453,116	455,927	456,779	457,059	458,029	441,741	429,994	432,483	439,261
Population-unincorporated areas (estimated)	341,600	339,837	341,945	342,584	342,794	343,522	331,306	322,496	325,112	319,446
Calls for Service	(1)	299,903	391,595	379,319	400,915	334,820	339,285	379,370	365,815	346,582
Response to Calls for Service	(1)	283,288	373,872	360,543	381,234	315,744	336,071	360,037	347,950	329,313
Assigned Cases	(1)	19,118	157,587	156,744	165,864	100,887	124,441	141,520	126,548	120,933
Investigated Cases		74,372	78,042	78,085	77,999	59,128	71,406	70,766	68,044	62,026
Deaths		616	633	636	626	590	643	681	634	612
Traffic Tickets Issued		67,972	84,655	67,232	76,203	33,569	59,030	61,773	53,313	55,029
Average Response Time (in minutes)	6.6	5.01	4.52	4.76	4.48	5.58	5.33	4.26	3.95	3.80
Crime Statistics:										
Murders	19	41	33	46	37	39	52	51	46	47
Rapes	111	101	127	138	148	66	70	81	79	71
Robberies	801	743	663	743	663	433	663	597	548	486
Assaults	1,523	1,476	1,477	1,502	1,494	1,394	1,363	1,708	1,592	1,505
Total Person Crimes	2,454	2,363	2,300	2,379	2,412	1,932	2,748	2,437	2,265	2,109
Burglary	3,414	3,262	3,179	3,205	3,375	3,193	3,784	3,305	3,507	3,177
Theft	13,277	13,161	11,539	11,873	11,653	6,360	9,832	9,465	9,945	9,343
Vehicle Theft	2,508	1,864	2,237	2,113	2,529	1,468	1,909	1,643	1,413	1,160
Total Property Crimes	19,149	18,287	16,955	17,191	17,557	11,021	15,525	14,613	14,865	13,680
TOTAL	21,603	20,650	19,255	19,570	19,979	12,953	18,273	17,050	17,130	15,789
Arrests	264	241	200	164	161	73	193	149	118	131
Estimated Value of Property Stolen	\$ 48,093,943	\$ 38,226,079	\$ 44,855,581	\$ 33,409,494	\$ 37,334,441	\$ 56,237,200	\$ 39,216,276	\$ 30,422,669	\$ 28,512,155	\$ 24,137,239
Estimated Value of Property Recovered	\$ 12,514,968	\$ 10,775,419	\$ 12,263,531	\$ 11,817,090	\$ 13,424,726	\$ 14,381,507	\$ 13,841,498	\$ 9,455,709	\$ 9,422,911	\$ 7,193,156
Crime Rate per 1,000 Residents	63.2	60.8	56.3	57.1	58.3	37.7	53.2	52.9	52.7	47.9

Source: Jefferson Parish Sheriff's Office Research & Analysis

NOTES:

- (1) FY 01/02, traffic tickets were given an "item" number and are included in the calls for service count. Thus, these statistics show increases.
- (2) The statistics for June 30, 2006 are down due to Hurricane Katrina. The Parish was evacuated for most of September 2005 and crime data were not produced for September or October 2006.
- (3) The loss of population from Hurricane Katrina continues.

JEFFERSON PARISH SHERIFF
Harvey, Louisiana

TABLE 21

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

(UNAUDITED)

Program/Function	(1) 2001	(1) 2002	(1) 2003	(1) 2004	(1) 2005	(1) 2006	(1) 2007	(2) 2008	(2) 2009	(2) 2010
Public Safety										
Number of Buildings										
General and Support	9	9	9	9	9	9	9	9	9	9
District Stations	4	4	4	4	4	4	4	4	4	4
Other Law Enforcement	5	5	5	5	5	5	5	5	5	5
	18	18	18	18	18	18	18	18	18	18
Number of Vehicles (2)										
Executive	-	-	-	-	-	-	-	10	10	9
Civil and Support Services	-	-	-	-	-	-	-	94	102	109
Finance and Administrative	-	-	-	-	-	-	-	47	40	38
Fleet	-	-	-	-	-	-	-	136	282	191
Revenue and Taxation	-	-	-	-	-	-	-	25	24	23
Operations	-	-	-	-	-	-	-	404	412	402
Special Operations	-	-	-	-	-	-	-	249	283	268
Technical Services	-	-	-	-	-	-	-	75	80	63
Internal Management	-	-	-	-	-	-	-	31	32	34
Criminal Investigations	-	-	-	-	-	-	-	133	138	146
Special Investigations	-	-	-	-	-	-	-	86	96	101
Narcotics	-	-	-	-	-	-	-	65	63	74
Corrections	-	-	-	-	-	-	-	61	59	44
Non-departmental	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	1,416	1,621	1,502
	(3)									

(1) Data not available for vehicles.

(2) Vehicles include patrol cars, administrative cars, pool cars, reserve cars, boats, trailers, rescue vehicles, SWAT vehicles, mobile command centers, etc.

(3) The increase noted was due to the timing of the annual car auction being delayed till after year end. Approximately 120 vehicles were sold subsequent to year end.

SINGLE AUDIT SECTION



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
1233 Westbank Expressway
Gretna, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Parish Sheriff's Office (the "Sheriff") as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 21, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Sheriff, management, the Louisiana Legislative Auditor, and applicable federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Reboue & Company

December 21, 2010

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
1233 Westbank Expressway
Gretna, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Sheriff's Office (the "Sheriff") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The Sheriff's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Louisiana Legislative Auditor, and applicable federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Reboue & Company

December 21, 2010

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETNA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Jefferson Parish Sheriff's Office.
2. No significant deficiencies in internal control over financial reporting are reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Jefferson Parish Sheriff's Office, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the *Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the Jefferson Parish Sheriff's Office expresses an unqualified opinion on all major federal programs.
6. There were no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program (or Cluster)</u>
21.Unknown	Equitable Sharing of Federally Forfeited Property
95.001	High Intensity Drug Trafficking Areas Program
16.554	National Criminal History Improvement Program
16.710	COPA – Technology 2008
16.741	Forensic DNA Backlog Reduction Program
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program

8. The threshold for distinguishing between Type A and B programs was \$342,333.
9. The Jefferson Parish Sheriff's Office does qualify as a low-risk auditee.
10. A management letter was not issued for the year ended June 30, 2010.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2010**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings related to financial statements for the year ended June 30, 2010

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD
PROGRAM AUDIT**

There were no findings related to federal awards for the year ended June 30, 2010.

**JEFFERSON PARISH SHERIFF'S OFFICE
GRETN, LOUISIANA
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2010**

SECTION I - FINDINGS FINANCIAL STATEMENT AUDIT

COMPLIANCE FINDING

Finding 09-01 Deposit Collateral

Resolved.

**SECTION II - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD
PROGRAM AUDIT**

There were no findings related to federal awards for the year ended June 30, 2009.

(END)